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FINANCE DEPARTMENT

NOTIFICATION

The 23rd November, 2017

S.R.O. No.575/2017— In exercise of the power conferred by sub-section (1) of Section 102A of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the State Government do hereby make the following alteration and addition in the entries to SCHEDULE C to the said Act, namely:—

In SCHEDULE C,—

- (i) in serial number 3, for the words “Natural Gas” appearing in column (2), the words “Natural Gas other than those covered under serial no. 3A and 3B.” shall be substituted; and
- (ii) after serial no.3, the following serials and entries against them shall be inserted under appropriate column namely:—

(1)	(2)	(3)
“3A.	Natural Gas, when sold to an industrial unit only for use in the process of manufacturing	5%
3B.	Piped Natural Gas, when sold for domestic use	5%”

[No.34398–FIN-CT1-TAX- 0070/2017/FIN.]

By Order of the Governor

S. ROUT

Under Secretary to Government