

THE ORISSA SALES TAX (AMENDMENT) ACT, 2001

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LAW DEPARTMENT

NOTIFICATION

The 14th May, 2001.

No. 7114- Legis.- The following Act of the Orissa Legislative Assembly having been assented to by the Governor on the 5th May, 2001 is hereby published for general information.

ORISSA ACT 3 OF 2001

THE ORISSA SALES TAX (AMENDMENT) ACT, 2001

AN ACT FURTHER TO AMEND THE ORISSA SALES TAX ACT, 1947.

Be it enacted by the Legislature of the State of Orissa in the Fifty second Year of the Republic of India as follows :-

Short title

1. This Act may be called the Orissa Sales Tax (Amendment) Act, 2001.

Amendment of section 5.

2. In section 5 of the Orissa Sales Tax Act, 1947 (hereinafter referred to as the principal Act), in sub-section (1),-

Orissa Act 14 of 1947,

- (i) In the opening portion, for the words “not exceeding twenty-five per cent”, the words “not exceeding seventy-five per cent in case of liquor and twenty-five per cent in case of other goods” shall be substituted; and
- (ii) The following Explanation shall be added at the end, namely :-

“Explanation,- For the purposes of this sub-section, “liquor” shall mean liquor as defined in the Bihar and Orissa Excise Act, 1915 and shall include India Made Foreign Liquor and any other product covered by the Drug and Cosmetics Act, 1940 of which more than fifty per cent of ingredient are spirit or alcohol or both”.

Bihar and Orissa Act 2 of 1915, 23 of 1940.

Amendment of section 5-A

3. For section 5-A of the principal Act, the following section shall be substituted, namely –

“5-A (1) Every dealer shall, in addition to the tax payable by him under this Act, also pay a surcharge at the rate of ten per centum of the total amount of tax so payable by him.

Provided that the aggregate of the tax and surcharge payable under this Act shall not exceed in respect of goods declared to be of special importance in inter-State trade or commerce by section 14 of the Central Sales Tax Act, 1956 the rate fixed by section 15 of the said Act. **74 of 1956**

**Amendment of
section 24.**

- (2) All provisions relating to the payment, assessment, recovery and refund of the tax under this Act shall, as far as may be, apply to the payment, assessment, recovery and refund of the surcharge”.
4. In section 24 of the principal’ Act, for sub-section (2), the following sub-section shall be substituted, namely:-

“(2) The petition shall be in the prescribed form, shall be verified in the prescribed manner and shall, when it is preferred by the State Government, be signed by the Commissioner of Sales Tax or such other officer as may be authorised by him in this behalf.

Provided that when the petition is preferred by any person other than the State Government, it shall be accompanied by a fee of rupees one hundred”.

By order of the Governor

Sd/- H. MOHAPATRA
Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 17th May, 2001

S.R.O. No. 254/2001- Whereas the Government of Orissa as well as the Government of India have entrusted different public sector undertakings and other organisations for undertaking rehabilitation and reconstruction work in the districts of Orissa affected by the cyclone during October, 1999.

And whereas in the notification of the Government of Orissa in the Finance Department No. 49783/F., dated the 10th December, 1999 the benefit of sales tax exemption on sale/ purchase of materials to be used by the said organizations for the purpose of rehabilitation and reconstruction work in the cyclone affected areas was allowed with effect from the 13th December, 1999 till the 31st March, 2001.

And whereas the said work of rehabilitation and reconstruction has not yet been completed and is likely to continue for a longer period for which the executing agencies engaged in such rehabilitation/reconstruction work have represented to the State Government for extension of the period of exemption.

Now, therefore, in exercise of the powers conferred by section 13-D of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947) the State Government having been satisfied that it is necessary so to do in the public interest, do hereby make the following amendment to the said notification and direct that the same shall be deemed to have come into force with effect from the 1st April, 2001, namely :-

A M E N D M E N T

In the said notification, for the figures, words and comma “31st day of March, 2001” appearing at the end, the figures, words and comma “31st day of March, 2002” shall be substituted.

[No. 31478-CTA-64/2000/F.,]

By order of the Governor

K. C. Parija
Deputy Secretary to Government.

FINANCE DEPARTMENT

NOTIFICATION

The 17th May, 2001.

S.R.O. No. 255/2001 – Whereas the Government of Orissa as well as the Government of India have entrusted some public sector undertakings and other organisations to render social services of rehabilitation and reconstruction work in the cyclone affected districts of Orissa.

And whereas in the notification of the Government of Orissa in the Finance Department No. 49786/F., dated the 10th December, 1999 the benefit of exemption from payment of tax payable under the Orissa Entry Tax Act, 1999 was allowed with effect from the 13th December, 1999 till the 31st March, 2001 on the materials brought into the local areas to be used in the said rehabilitation/reconstruction work.

And whereas the said work of rehabilitation and reconstruction has not yet been completed and is likely to continue for a longer period for which the concerned executing agencies engaged in the rehabilitation/reconstruction work have represented to the State Government for extension of the period of exemption.

Now, therefore, in exercise of the powers conferred by section 6 of the Orissa Entry Tax Act, 1999 (Orissa Act 11 of 1999) the State Government having been satisfied that it is necessary to do so in the interest of social service, do hereby make the following amendment to the said notification and direct that the same shall be deemed to have come into force with effect from the 1st day of April, 2001, namely :-

AMENDMENT

In the said notification, for the figures, words and comma “31st day of March, 2001” appearing at the end, the figures, words and comma “31st day of March, 2002” shall be substituted.

[No. 31482-CTA-64/2000-F.,]

By orders of the Governor

K. C. Parija
Deputy Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 22nd June, 2001.

S.R.O. No. 321/2001 – Whereas fly ash emitted by Thermal Projects located inside the State of Orissa creating environmental hazards, ecological imbalance and other problems arising out of the said fly ash as raw materials in various product to reduce its. Accumulation,

And whereas it is considered expedient to initiate immediate special care and preventive measures by utilising fly ash as raw material in various products to reduce its accumulation.

And whereas it is considered necessary in the public interest to extend the benefit of sales tax exemption, to fly ash based industrial units located in the State by another five years to encourage large scale utilization of fly ash as raw material by the industrial units in their products to prevent its accumulation, in the resolution of Government of Orissa in the Industries Department No. 12684, dated the 8th June, 2001;

Now, therefore, in exercise of the powers conferred by section 6 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947) the State Government, having been satisfied that, it is necessary so to do in the public interest, do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No. 20206-CTA-14/76, dated the 23rd April, 1976, as amended from time to time, namely :-

AMENDMENT

In the Schedule to the said notification, for the entries appearing in columns (2) and (3) against serial No. 35-H, the following entries shall be substituted under appropriate columns, namely :-

(2)

“ Sale of finished products i.e. fly ash bricks and other fly ash products containing not less than twenty-five per cent fly ash (by weight) manufactured in Orissa, when sold by an industrial unit located in Orissa, whose fixed capital investment i.e. investment in land, building, plant and machinery and other equipment of permanent nature, has been started as certified by the General Manager of the concerned District Industries Centre in respect of small scale industrial unit and by the Director of Industries, Orissa, in respect of large / medium industrial units, on or after the 9th August, 1994, but before the 1st March, 1996.

(3)

(1)The exemption shall be allowed for a period of ten years.

Provided that industrial unit which has availed the benefit of sales tax exemption under the notification of the Government of Orissa in the Finance Department No. 38933-CTA-119/95-F., dated the 29th September, 1995, shall continue to avail the said exemption for the balance period after deduction of the period of exemption already availed under the said notification.

(2) If at any time, it comes to the notice of the State government that fly ash contents of the product manufactured by the industrial unit is less than twenty five per cent by weight, the sales tax exemption so allowed, will be withdrawn and the sales tax exemption already availed shall be recovered from such industrial unit.

(3)The basis of determining the extent of utilisation of fly ash in the manufacture of fly ash bricks and other fly ash products shall be certified by the concerned Assistant Collector, Central Excise and Customs.”

[No.35847-CTA-39/2001-F]

By Order of the Governor

R. N. Mohanty
Under Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 19th July, 2001

S.R.O. No. 381/2001 – Whereas the draft of certain rules further to amend the Orissa Sales Tax Rules, 1947 was published as required by sub-section (1) of section 29 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947) in the extraordinary issue No. 169 of the Orissa Gazette dated the 8th February, 2001 in the notification of Government of Orissa in the Finance Department No. 4887-CTA-38/2001-F, dated the 6th February, 2001 as S.R.O. No. 68/2001 inviting objections and suggestions from all persons likely to be affected thereby till the expiry of a period of fifteen days from the date of publication of the said notification in the Orissa Gazette.

And whereas no objection or suggestion has been received in respect of the said draft during the stipulated period.

Now, therefore, in exercise of the powers conferred by section 29 of the said Act, the State Government do hereby make the following rules further to amend the Orissa Sales Tax Rules, 1947, namely :-

1. (1) These rules may be called the Orissa Sales Tax (Amendment) Rules, 2001.
(2) They shall come into force on the date of their publication in the Orissa Gazette.
2. In the Orissa Sales Tax Rules, 1947 (hereinafter referred to as the said rules), to sub-rule (I-A) of ; rule 3, the following proviso shall be added, namely:-

“Provided that for smooth administration of the provisions of the Act, with the prior approval of Government in Finance Department the Commissioner may, by notification, subject to such conditions and exception. If any, declare an Inspector of Sales Tax to function as Assistant Sales Tax Officer in respect of a specified check-post for barrier or local jurisdiction”.

3. In the said rules, for sub-rule (2) of rule 11-A excluding the provisos thereto, the following sub-rule shall be substituted, namely :-

“(2) If the application for renewal of the certificate of registration is in order and is filed within the time specified in sub-rule (1) and if the dues payable upto the end of the quarter preceding the date of application has been paid and if the Sales Tax Officer has not initiated any proceeding under the Act or under these rules to cancel the registration or to reject the application for renewal within one month from the date of receipt of the application for renewal, then the said certificate of registration shall be deemed to be renewed and shall be endorsed accordingly by the Sales Tax Officer”.

4. In the said rules, after sub-rule (2) of rule 28, the following sub-rule shall be inserted, namely :-

“(3) The cases pending under sub-section (5) or sub-section (8) of section 12 of the Act shall be disposed of within one year from the date of the commencement of the Orissa Sales Tax (Amendment) Rules, 2001 and cases under the said sub-sections instituted thereafter shall be disposed of within two years from the date of such institution”.

2. In the said rules, after rule 28-C, the following new rule shall be inserted, namely :-

“28-D Provisional assessment of unregistered dealers under section 12-A of the Act-If an unregistered dealer liable to be registered under the Act fails to apply for registration under the Act, the Sales Tax Officer shall, issue notice in Form-VIAA and after giving reasonable opportunity to the dealer of being heard, proceed to provisionally assess him in advance for the ; year and shall determine the monthly installment payable by the dealer towards tax provisionally so assessed and it shall remain valid till the dealer is registered under the Act ”.

6. In the said rules, for rule 82, the following rule shall be substituted, namely :-

“82 A copy of the order on appeal or revision, shall be sent to the Officer whose order forms the subject matter of appeal or revision proceeding and also to the Commissioner of Sales Tax. The date of receipt of the order by the Commissioner of Sales Tax shall be deemed to be the date of receipt by the State Government.”.

7. In the said rules, in rule 84, -

- (a) for sub-rule (1) the following sub-rule shall be substituted, namely :-

“(1) The service of any notice, summon or order under the Act and these rules may be effected on a dealer in any of the following ways, namely :-

- (i) by giving or tendering it to such Dealer or his Manager or Agent, or the Tax Practitioner representing the dealer in the proceeding to which the order or notice relates, or
 - (ii) if such Dealer or Manager or Agent is not present at his place of residence or business by giving or tendering it to some adult member of his family, or
 - (iii) by sending it to him by registered post, or
 - (iv) if none of the ways or modes specified above are possible, by affixing it in some conspicuous place of his known place of business or residence”, and
- (b) in sub-rule (2), for the words “notice or requisition”, the words “notice, summon or order” shall be substituted.
8. In the said rules, in clause (c) of sub-rule (3) of ;rule 94 :-
- (i) in sub-clause (i), for the words “seal and signature by”, the words and comma “seal and signature by , or facsimile signature of” shall be substituted, and
 - (ii) for sub-clause (iv), the following sub-clause shall be substituted, namely :-

“(iv) Dealers not registered under the Act shall apply in form XXXIIIA to the Sales Tax Officer/ Assistant Sales Tax Officer within whose jurisdiction his place of business is located at least four days before consignment reaches the border check-post or barrier and such Sales Tax Officer/Assistant Sales Tax Officer after due enquiry into the correctness of address and the particulars of business as furnished in the said application Form shall forward the same to the Officer-in-charge of check-post or barrier to allow the consignment to pass . For the purpose of this rule the declaration in Form XXXIIIA. Duly authenticated by the Sales Tax Officer concerned, is deemed to be the way Bill.

Provided that before allowing the vehicle to pass through the check-post or barrier, the Officer-in-charge of the check-post or barrier, shall collect the tax payable by the dealer under the Act along with the penalty, if so imposed under the Act”.
9. In the said rules, in Forms VI and VIII, for the last paragraph opening with the words “In the event of” and closing with the words “Signature-Designation”, the following paragraph shall be appropriately substituted, namely :-

“In the event of your failure to comply with all the terms of this notice I shall assess you under section 12 of the Act to the best of my judgment as per the details below :-

Gross turnover for the period	Rs. _____
Taxable turnover	Rs. _____
Tax payable	Rs. _____
Tax already paid (if any)	Rs. _____
Balance tax due	Rs. _____

Official Seal	Signature
Place	
Date	Designation”

10. In the said rules, after Form VI-A, the following Form shall be inserted, namely:-

“F O R M V I A A
(See rule 28-D)

Whereas it appears to me that you are liable to get yourself registered as a dealer under the Orissa Sales Tax Act, 1947 and that you continue to function as an unregistered dealer in contravention to the provision of the said Act.

Now, therefore, in pursuance to rule 28-D read with section 12A of the said Act, I propose to provisionally assess you for an estimated taxable turnover of Rs..... with tax payable of Rs. for the yearand the said tax is payable by you in monthly installment of Rs. only (Rupees)

only in case you object to the proposed assessment as above you may appear before the undersigned on (date).....with your books of accounts or any other documents for examination.

If you fail to appear it shall be presumed that you have no objection to the proposed assessment and the same shall be confirmed. This provisional assessment shall remain valid till you register yourself under the provisions of the Orissa Sales Tax Act, 1947 or till the same is revised under section 12A of the Act.

Official Seal	Signature
Date	
Place	Designation

11. In the said rules, in Part-I of Form XI-C, after serial No.8, the following serial shall be inserted, namely :-

“8-A Any other component of the contract value not amounting to sale under the Orissa Sales Tax Act, 1947, such as inter-state sale, outside sale, sale in the course of import supported by relevant documents”.

12. In the said rules, in Form XXXII, the concluding portion under the headings “(to be filled in the office of the check post of entry)” and “(to be filled in the office of the check-post of exit)” and the entries against them shall be omitted.

13. In the said rules, after Form XXXIII, the following Form shall be inserted, namely :-

“Form XXXIIIA

(Declaration of Transport of goods by Unregistered Dealers)

{ See rule 94(3) (c) (iv) }

To

1. Name & address of the consignor :-
2. Name & address of the consignee :-
(with registration No. if any)
3. place of dispatch :-
4. Destination :-
5. Name of goods :-
6. Quantity / weight :-
7. Value :-
8. Consignor's invoice No. & date :-
9. Total value of the consignment :-
10. Mode of transport :-
11. Vehicle No. :-

I Shri _____ S/D/o _____
of (address) _____ declare that the above information is
correct to the best of my knowledge and belief.

Signature of the Dealer.”
{No. 39478-CTA-38/2001-F.}

By order of the Governor

Sd/- R. N. Mohanty
Under Secretary to Government.

FINANCE DEPARTMENT

NOTIFICATION

The 23rd July, 2001

S.R.O. No. 386/2001- In exercise of the powers conferred by section 6 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments to the notification of the Government of Orissa in the Finance Department No. 20206-CTA-14/76-F., dated the 23rd April, 1976, as amended from time to time, namely:-

AMENDMENTS

In the Schedule to the said notification :-

- (i) for items “ (i) United Nations Aids, and “ (i) United Nations Drugs Programme “ appearing in column (2) of clause (ii) against serial No. 31, the following items shall be substituted, namely :-
 - “ (i) United Nations Aids,
 - (j) United Nations Drugs Programme, and,
 - (k) World Food Programme” , and
- (ii) Serial No. 30-HH including the entries against it in column (2) and (3) shall be omitted.

[No. 40046-CTA-103/2001-F.]

By Order of the Governor

Sd/- R. N. Mohanty
Under Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 21st September, 2001

S.R.O.No. 513/2001- In exercise of the powers conferred by section 13D of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947) the State Government, having been satisfied that it is necessary so to do in the public interest, do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No. 41374-CTA-64/2000-F., dated the 9th October, 2000 and direct that the said amendment shall be deemed to have come into force with effect from the 1st day of July, 2001, namely :-

AMENDMENT

In the said notification, for the words, commas and figures “cyclone affected areas of the State, from payment of tax payable under the said Act till the 30th June, 2001” appearing in the first paragraph, the words, commas and figures “cyclone and flood affected areas of the State, from payment of tax payable under the said Act till the 31st July, 2003” shall be substituted.

[No. 48455-CTA-64/2000-F.]

By Order of the Governor

Sd/- K. C. Parija
Deputy Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 20st December, 2001

No. 59736-CTD-31/2000-F., to exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Orissa hereby makes the following rules to amend the Orissa Subordinate Finance Service (Commercial Tax Branch) Recruitment and Conditions of Service Rules, 1988, namely :-

1. (i) These rules may be called the Orissa Subordinate Finance Service (Commercial Tax Branch) Recruitment and Conditions of Service Amendment Rules, 2001.

(2) They shall come into force on the date of their publication in the Orissa Gazette.

2. In the Orissa Subordinate Finance Service (Commercial Tax Branch) Recruitment and conditions of Service Rules, 1988, in clause (b) of sub-rule (2) of rule 7, for the word "forty-five", the word "fifty" shall be substituted.

By order of the Governor

Sd/- K. C. Parija
Deputy Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 9th January, 2002.

S.R.O. No. 16/2002- In exercise of the powers conferred by sub-section (1) of section 5 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments, with effect from 1st March, 2002, to the notification of the Government of Orissa in the Finance Department No.14687-CTA-37/2001(Pt.)-F., dated the 31st March, 2001, namely :-

AMENDMENTS

In the Schedule to the said notification, –

- (i) for the words “Twelve per cent” appearing in column (3) against serial No.3, the words “Eight per cent” shall be substituted;
- (ii) after the words “flat file” appearing in column (2) against serial No.6, the words “and computer stationery” shall be inserted;
- (iii) after serial No.8, the following new serials and entries shall be inserted under appropriate columns, namely:-
“8-A. Aviation Turbine Fuel except when .. Twenty per cent
sold to a Turbo-prop air craft:
8-B. Aviation Turbine Fuel when sold to a .. Four per cent”
Turbo-prop air craft.
- (iv) for the words “and aluminium wire” appearing in column(2) against serial No.10, the comma and words “, aluminium wire and aluminium wire rods” shall be substituted;
- (v) after serial No.15, the following new serial and entries shall be inserted under appropriate columns, namely:-
“15-A. Agarbati / Dhupbati .. Eight per cent”;
- (vi) for the entry appearing in column(2) against serial No.17 , the following entry shall be substituted, namely:-
“Biscuit and Vermicelli (semaya)”

- (vii) for the words “ Twelve per cent” appearing in column (3) against serial No.18 , the words “Eight per cent” shall be substituted;
- (viii) for the entry appearing in column(2) against serial No.26, the following entry shall be substituted, namely:-
 - “Cellular Telephone, SIM card, spare parts and accessories of cellular telephones”
- (ix) the words “and corrugated box” appearing at the end in column(2) against serial No.28 shall be omitted;
- (x) for the entry appearing in column(2) against serial No.32, the following entry shall be substituted, namely:-
 - “Cotton yarn in hank excluding those exempted under section 6 of the Act”;
- (xi) for the entry appearing in column(2) against serial No.53, the following entry shall be substituted, namely:-
 - “Dairy products including butter, ghee, cheese excluding the products sold in sealed containers and milk chocolate and chocolate products”;
- (xii) after serial No.64, the following new serial and entries shall be inserted under appropriate columns, namely:-
 - “64-A. Exercise Note Book other than .. Four per cent”;
those declared tax free under
section 6 of the Act.
- (xiii) for the entry appearing in column (2) against serial No.69, the following entry shall be substituted, namely:-
 - “Finished products of Iron/Steel Re-rolling Mills, cast iron products including spun pipes of cast iron and ductile iron pipe”;
- (xiv) for the words and commas “paper, petrol, diesel oil” appearing in column (2) against serial No.81, the words and commas “Petrol, cement, stationery goods, ginger tincture, cosmetics, perfumes” shall be substituted;
- (xv) for the entry appearing in column (2) against serial No.82, the following entry shall be substituted, namely:-
 - “Glassware and china clay goods other than glass bangles and glass bottles”;

(xvi) for the entry appearing in column (2) against serial No.87, the following entry shall be substituted, namely:-

“Iron and steel ingots including pencil ingots and billets used as raw materials in the Re-rolling mills”;

(xvii) for the entry appearing in column (2) against serial No.103, the following entry shall be substituted, namely:-

“Lease rental of goods other than those exempted under the Act”;

(xviii) the words “including Aviation Turbine Fuel” appearing at the end in column (2) against serial No.106 shall be omitted;

(xix) for the words “Eight per cent” appearing in column (3) against serial No.114, the words “Four per cent” shall be substituted;

(xx) after serial No.114, the following new serial and entries shall be inserted under appropriate columns, namely:-

“114-A. Moulded luggage, soft .. Twelve per cent”;
luggage, moulded furniture
and containers.

(xxi) for the entry appearing in column (2) against serial No.129, the following entry shall be substituted, namely:-

“Packing materials, that is to say, gunny bags, HDPE bags, corrugated boxes, tin containers and glass bottles”;

(xxii) for the entry appearing in column (2) against serial No.136, the following entry shall be substituted, namely:-

“Polythene, Poly Propylene (PP)/High Density Poly Ethylene (HDPE) woven fabric, PP/HDPE woven sacks, PVC products and other plastic goods except those specified elsewhere in this notification”;

(xxiii) in serial No.138, for the entries appearing in columns (2) and (3) the following entries shall be substituted under appropriate columns, namely:-

“Processed gem stone and synthetic gem stone : Two per cent”

(xxiv) Serial No. 140 including its entries in columns (2) and (3) shall be omitted.

(xxv) for the entries appearing in columns (2) and (3) against serial No.145, the following entries shall be substituted under appropriate columns, namely:-

“Rice bran when sold by a registered .. Four per cent”;
dealer other than rice bran declared tax
free under section 6 of the Act.

(xxvi) for the entry appearing in column (2) against serial No.147, the following entry shall be substituted, namely:-

- “(a) Rape seed and mustard, that is to say -
- (i) Toria (*brassica campestris vartoria*),
 - (ii) Rai (*Brassica juncea*),
 - (iii) Jamba – Taramira (*Eruca Satiya*),
 - (iv) Sarson, yellow or brown (*Brassica compestris var sarsen*) and
 - (v) Banarasi Rai or True Mustard (*Brassicanigra*);
- (b) Cotton seed (*Gossypium Spp*);
- (c) Safflower (*Carthamus tinctorius*);
- (d) Red palm (*Elacis guinensis*); and
- (e) Sun flower (*Helianthus annus*)
- other than those oil seeds declared tax free under the Act.

(xxvii) After serial No. 147, the following new serial and entries shall be inserted under appropriate columns, namely :-

“147-A, Raw cashew nut Eight per cent” .

(xxviii) after the words “Kataki flower” appearing in column (2) against serial No.155, the words “and kia flower” shall be inserted;

(xxix) after the word “Khadi silk cloth” appearing at the end in column (2) against serial No.159, the words, brackets and comma “and silk fabric as described in column (3) of the First Schedule to Additional Duties of Excise (Goods of Special Importance) Act, 1957 ” shall be added;

(xxx) after the words “Three wheelers” appearing in column (2) against serial No.167, the comma and words “, machineries” shall be inserted;

(xxxi) the comma and word “, Gudakhu” appearing in column (2) against serial No.176 shall be omitted;

(xxxii) after serial No.186, the following new serial and entries shall be inserted under appropriate columns, namely:-

“186A. Yarn of all type, other than Cotton Yarn in hank. Four per cent”;

(xxxiii) for the words “The following Oil-seeds when obtained from outside the State” appearing in the opening portion in column (2) against serial No.188, the words “The following oil-seeds when obtained from outside the State other than those declared tax free under section 6 of the Act” shall be substituted; and

xxxiv) For Note 1. appearing below serial No. 189 the following Note 1. shall be substituted namely:-

Note 1.:

(a) The amount of tax payable in respect of goods specified in Sl. Nos. 1,6,11,12,13,14,17,28,30,32,46,56,58,65,68,69,76,87,92,107,119,121,127,129, 134,136,138,156,180,181,183 and 186-A shall be reduced by the amount of Orissa Sales Tax paid by him on raw materials and consumables subject to tax on purchase turnover and/or tax collected from him by the selling dealer separately on the body of the bill in respect of sale of raw materials and consumables subject to tax on sale turnover directly used in manufacture of such goods.

Explantion :- Building materials for construction of Factories and allied construction, Office equipments, Packing materials, vehicles and such other materials which are not directly used in manufacture shall not be treated as raw material or consumable for the purpose of allowing set off.

(b)The amount of tax payable in respect of goods specified in Part-III of the Schedule to the Orissa Entry Tax Act, 1999 as well as in Sl. Nos-32,46,101,108,138,143 and 155 shall be reduced by the amount of Orissa Entry Tax paid on such goods under Orissa Entry Tax Act, 1999 and the Rules made there under.

{No. 1686-CTA-37/2001 (pt.)-F}

By order of the Governor

Sd/-
K. K. Das
Under Secretary to Government

The 9th January, 2002

S.R.O. No. 17/2002- In exercise of the powers conferred by section 6 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments, with effect from the 1st March, 2002, to the notification of Government of Orissa in the Finance Department No.20206-CTA-14/76-F., dated the 23rd April, 1976, as amended from time to time, namely :-

AMENDMENTS

In the Schedule to the said notification, -

- (i) for the entries appearing in columns (2) and (3) against serial No.7, the following entries shall be substituted under appropriate columns, namely:-

(2) (3)

“Cotton yarn in hank

When sold to handloom weavers certified by the Director, Textile and Handloom, Orissa for use as raw material in the production of handloom fabrics in the State”,

- (ii) the following entry shall be inserted in column (3) appearing against serial No. 11-A, namely:-

“When the entire stock of paper from which it is made has suffered tax under the Act”;

- (iii) after the word and comma “rayon,” appearing in column (2) against serial No.22, the words and comma “pure silk,” shall be inserted;

- (iv) after serial No.24-D, the following new serial and entries shall be inserted under appropriate columns, namely:-

(1) (2) (3)

“24-E. Oil seeds
including
rice bran

When sold to/purchased by a regd. dealer for use as raw material in the manufacture of edible oil within the State of Orissa for sale in side the State or in the course of inter- State trade or export subject to the production of a certificate obtained from the purchasing registered dealer to the said effect”; and

- (v) In serial No. 38, in the entry appearing in column (2), the words “and Gudakhu” shall be inserted at the end.

{No.1687-CTA-37/2001(pt.)-F}

By order of the Governor

Sd/- K. K. Das.
Under Secretary to Government

The 9th January, 2002

S.R.O. No. 18/2002- In exercise of the powers conferred by section 3-B of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments, with effect from the 1st March, 2002, to the notification of Government of Orissa in the Finance Department No.12525-CTA-62/82-F., dated the 2nd March,1982, as amended from time to time, namely :-

AMENDMENTS

In the Schedule to the said notification, -

- (i) the entry appearing in columns (2) against serial No.(3), shall be omitted
- (ii) After the word “Ketaki flower” appearing in column (2) against serial No. 10-A the words “ and kia flower” shall be inserted, and
- (iii) After the words “Rice bran” appearing in column (2) against serial No. 15-A, the words “except when sold by a registered dealer other than rice bran declared tax free under section 6 of the Act” shall be inserted.

[No 1688-CTA-37/2001(pt.-F,]

By order of the Governor

K.K. Das

Under Secretary to Government.

The 9th January, 2002

S.R.O. No. 19/2002- In exercise of the powers conferred by sub-section (1) of section 5 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendments, with effect from the 1st March, 2002, to the notification of the Government of Orissa in the Finance Department No.12528-CTA-62/82-F., dated the 22nd March, 1982, as amended from time to time, namely :-

AMENDMENTS

In the Schedule to the said notification, -

- (i) Serial No. 3 including its entries in columns (2) and (3) shall be omitted ;
- (ii) After the words “Ketaki flower” appearing in column (2) against serial No.10-A, the words “and kia flower” shall be inserted ; and
- (iii) After the words “Rice bran” appearing in column (2) against serial No. 15-A, the words “except when sold by a registered dealer other than rice bran declared tax free under section 6 of the Act” shall be inserted.

[No 1689-CTA-37/2001(pt.-F,)]

By order of the Governor

K.K. Das

Under Secretary to Government.

The 9th January, 2002

S.R.O. No. 20/2002- In exercise of the powers conferred by section 8 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendment, with effect from the 1st March, 2002, to the notification of Government of Orissa in the Finance Department No.14695-CTA-37/2001(pt.)-F., dated the 31st March, 2001, namely :-

AMENDMENT

In the Schedule to the said notification, -

In the said notification, for the brackets and words “(IMFL) and beer” appearing in serial No.5, the brackets, words and commas “(IMFL), beer, country liquor and outstill liquor” shall substituted.

[No 1690-CTA-37/2001(pt.-F.)]
By order of the Governor

K.K. Das
Under Secretary to Government.

FINANCE DEPARTMENT

NOTIFICATION

The 9th January, 2002.

S.R.O.No. 21/2002- In exercise of the powers conferred by section 8 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947) and in supersession of all previous notifications providing levy of tax on 1st point of sales by the successive dealers, the State Government do hereby notify that with effect from the 1st March, 2002 the sale of the following goods in the series of sales by successive dealers shall be taxed at the point at which the first of such sale is effected at the point at which the first of such sale is effected by a registered dealer, namely :-

1. Acids
2. Adhesives
3. Addressing machine
4. Aeroplane and components parts thereof
5. Agarbati/Dhupbati
6. Agricultural Implements of all kinds and spare parts
7. Air Conditioning and cooling appliances and apparatus including air conditioner, air cooler, room cooler and water cooler
8. Air-circulators, Electrical heaters and exhaust fans
9. All kinds of Asbestos Cement Sheets including ridges
10. All kinds of tyres, tubes & flaps including automobile tyres, tubes & flaps
11. Aluminium Ingots
12. Aluminium wires, bars, sheets, coils, utensils and conductors (A.C.S.R.), Aluminium extrusion product like rods, pipes angles and flaps.
13. Amplifiers, Loud speaker, Accumulators and parts thereof
14. Arecanut
15. Arms including rifles, revolvers, pistols and ammunition
16. Artificial dentures
17. Atta
18. Aviation Spirit
19. Aviation Turbine Fuel
20. Baby food such as Amul, Amulspray, Vijaya spray, Level spray, Bal Amul, Glaxo, Farex, Casilan, Lactodex, Lactogen, Nespray
21. Baking powder
22. Ball Bearings
23. Bamboo
24. Bangles
25. Batteries (wet cell/dry cell)
26. Besan
27. Binoculars, Telescopes and Opera glasses and components and accessories thereof
28. Biscuits
29. Bitumen and Naptha
30. Black pepper
31. Bleaching Powder
32. Blue both in liquid and powder form of any brand including Robin Blue used for brightening of washed clothes

33. Bone meal
34. Bullion and Species
35. Butter
36. Butter milk
37. Cakes and pastries
38. Calculating machine
39. Camphor
40. Carbon Paper
41. Card punching machine
42. Carpets, Kalin and Galicha
43. Cash registering machine
44. Cashew kernel, cashew nut
45. Cassettes
46. Caster Oil
47. Catechu
48. Caustic Soda and Soda ash
49. Cellular phones, SIM Cards, spareparts and accessories of cellular phone
50. Cement
51. Cereals i.e. bajra, kodan, barley, kutki
52. Chemical Fertilisers
53. Cigarette case and lighters
54. Cinematographic equipment including cameras, projectors, and sound recording and reproducing equipments, lenses and films and spareparts, component parts and accessories required for use therewith and lenses, films and cinema carbons.
55. Cinematographic, photographic and X-Ray films
56. Cinnamon
57. Clocks, Time pieces, watches, electrical time switches and mechanical timers and component parts, spareparts and accessories thereof.
58. Coal including coke in all its forms but excluding Charcoal
59. Coconut Oil
60. Coffee
61. Cold drink
62. Coloured matches
63. Computers and spare parts and I.T. Products as specified under serial No.31 of the Schedule to Finance Department Notification No.14687/F., dated 31.3.2001
64. Computer stationery made out of paper
65. Confectionery and Bakery goods
66. Cooked food
67. Cooking Gas such as Burshane, Calgas, Indane
68. Cooler stand
69. Cotton
70. Cotton Gauge and bandage of all varieties
71. Cotton rope, Jute rope, Sisal and other fibre ropes
72. Cotton seed, safflower, red palm, Sun flower and Sal seed
73. Cotton velvets and velveteens
74. Cotton Waste & Cotton yarn waste
75. Country Liquor including outstill liquor except when sold to the Orissa State Beverage Corporation against declaration in Form XXXIV
76. Crude oil

77. Cuddapa stones and other decorative stones
78. Curd
79. Curry powder
80. Cushion, mattress, pillow and such other articles made wholly or partly
81. Custard powder
82. Cutlery
83. Cycle, Cycle rickshaw, spare parts, component parts and tubes
84. Dal
85. Decolam
86. Denatured spirit
87. Dhania
88. Dictaphone and other similar apparatus for recording sounds, component parts, spare parts and accessories thereof
89. Domestic electrical appliances including Press Iron, Mixer Grinder, Hair Dryers, Electrical Shavers, Rice Cookers, Vacuum Cleaner, Kettle, Ovens, Microwave Oven, Washing Machine
90. Dried fruits
91. Drinking chocolate
92. Drugs as defined in clause(b) of Section 3 of the Drugs and Cosmetics Act, 1940
93. Duplicating Ink
94. Duplicating Machines
95. Duplicating materials
96. Dyes
97. Earth moving machineries, that is to say, bulldozers, crawlers, tractors, shovels and wheeled loaders, scrappers, dumpers, tippers, motor graders and their spare parts, component parts and accessories.
98. Elaichi
99. Electrical appliances including Electric bulb and tube and Electric Fans, Electric iron and Electric Motors
100. Electronic goods including computers, radio, voltage stabilizer, electromagnetic audio and video tapes and cassettes, tape recorders, two-in-one and component parts thereof, compact disc, loud speakers, gramophones, record players, tape recording decks, amplifiers, spare parts, component parts and accessories thereof
101. Embroidery
102. Enamels
103. Essence
104. Exercise not book
105. Explosive including saltpatre
106. Film and cinema carbons
107. Fire extinguisher
108. Fire wood
109. Fire works
110. Fish when obtained from outside the State excluding lobsters, shrimps, prawns and dried or canned fish
111. Food and beverages in sealed containers such as maltodex, maltova, horlicks, viva, complan, burn vita, condensed milk.
112. Food supplements in tablets, granules, Powder and syrup form

113. Foreign Liquor including India made Foreign Liquor and Beer except when sold to the OSBC against declaration in Form XXXIV
114. Franking machine
115. Fruit juices
116. Fruit slices
117. Fungicides
118. Fur and Skin with Fur and articles of personal and domestic use made thereof
119. Furnace Oil
120. Furniture including wooden, aluminium, plastic, moulded, iron and steel furniture and almirah
121. Ghee
122. Glass sheets and Mirrors
123. Glass ware and China clay goods
124. Glucose, Glucose-D and Dextrose
125. Glue paints
126. Goat hair
127. Gold and silver and their coins
128. Gold and Silver bullion
129. Gold and Silver filigree works
130. Gold and silver ornaments
131. Gold embroidery works
132. Gramophones
133. Greetings cards
134. Groundnut oil including refined Groundnut oil
135. Gujarati
136. Gulabijamu mix, Dosa mix and Iddly mix
137. Gun powder
138. Gur and Molases
139. Grams of all varieties
140. Gutka
141. Hair fixer
142. Hair removers
143. Hand pump used for tube well and Mark II hand pump except when sold to OSIC
144. Hardware goods including nuts, bolts & nails
145. Herbicides
146. High Speed Diesel
147. Horse gram (Kolatha), Blackgram (Biri), Jawar, Khesari, Greengram (Muga), Redgram, Hillgram (Arhar, Kandul), Suan, Gurji, Kangu, Ragi (Mandia), Maize (Maka) and cuttings, when obtained from outside the State.
148. Hosiery goods
149. Hydrogenated Oils
150. Ice
151. Incandescent lanterns and lamps
152. Indexing machine
153. Ink
154. Insecticides
155. Instrument Boxes
156. Iron & Steel as defined in section 14(iv) of Central Sales Tax Act, 1956

157. Iron and Steel furniture
158. Ivory and Ivory products
159. Jam and Jelly
160. Jeera
161. Jute products including jute twine
162. Kalajira, dry chillies and tejpatra
163. Kendu Leaves
164. Kerosene
165. Khandasari sugar
166. Khara, Bhujia, Mixture, Sweets of all varieties
167. Labanga
168. Laboratory equipments & chemicals
169. Lacquers
170. Ladies hand bags and other types of vanity bags made of leather, imitation leather or plastic or similar substances
171. Laminated sheet of all kind like sunmica, formica and decolam
172. Lasi
173. Leather cloth, cotton fabrics, rubberised water proof fabrics used for book binding
174. Leather goods including footwear of all varieties
175. Light fittings and accessories thereof
176. Light Diesel oil
177. Long play records
178. Lubricants
179. Machinery, Machinery parts, spareparts, component parts and accessories thereof and tools.
180. Maida
181. Marbles and its products
182. Match Box
183. Methi
184. Milk powder
185. Mineral and Aerated water sold in bottles or sealed containers
186. Minerals
187. Mosaic chips
188. Mosaic tiles, linoleum, glazed and vitrum tiles of all kinds.
189. Motor Cycles, motor cycle combinations, motor scooters and motorettes
190. Motor Vehicle
191. Musical instruments
192. Mustard Oil
193. Mustard Seeds
194. News print
195. Niger Oil
196. Non-ferrous Metal
197. Noodles of all varieties
198. Nutmeg
199. Office Stationery, Art and drawing materials

200. Oil seeds i.e. groundnut or peanut (*Arachis Hypogaea*), Sesamum or Til (*Sesamum Orientale*), Soyabean (*Glycine Soia*), Lenseed (*Linim Ouitatissimum*), castor (*Ricinus communis*), coconut of all varieties excluding green coconut, Nigerseed (*Guzotia Abysoinica*), Mahua, Illupai Ippe (*Madhuka Indica*, *M. Latifolia*, *Bassia*, *Latifolia* and *Madhuka*, *Longifolia*, Syn. *M. Longifolia*), Karanja, Pongam, Honga (*Pongamia pinnata*, *Pinnata* Syn. *P. Glabra*), Punna, Undi (*Colophyllum*).
201. Optical whitener, whitener etc.
202. Paints and varnishes
203. Pan Madhuri
204. Panmasala & Gutka
205. Paper
206. Parasols and fittings thereof
207. Pen, Ball Pen, Refills, Pencils, Eraser and other stationeries
208. Perambulators
209. Perfumery, perfumed oil and cosmetics of all varieties including Talcum powder, depilatories, blemish remover, beauty milk, cleaning milk, hair dye, hair spray, hair tonic, hair darkener, lotion, lipstick, pomade, brilliantine and vaseline, nail polish, eyeliner, rouge and after shave lotion
210. Pesticides
211. Petrol
212. Petromax light
213. Photo copier
214. Photographic enlargers, lenses, and plates and other component parts, accessories required for the use therewith including photographic chemicals, Photographic paper and cloth
215. Pickles
216. Pile carpets
217. Plastic goods including moulded luggage, soft luggage, moulded suitcase and containers.
218. Plastic granules, PP/HDPE Woven sacks, Polythene bags, P.V.C. Pipes, reprocessed grannels and plastic ropes and other plastic goods
219. Plastic mats
220. Plywood, Ply Board, Block Board, Gypsum Board, Nu wood, Acralic sheet, Perforated Board
221. Polish and boot polish
222. Polyester staple fibre and filament yarn
223. Portable generators
224. Postak
225. Potash
226. Power tiller and spare parts and component parts thereof
227. Powrine
228. Prawn feed
229. Pressure Cooker and spare parts and accessories thereof
230. Precious stones like diamonds pearls and rubies etc.
231. Printing Machine
232. Products of Sal & Siali leaves
233. Pulses i.e. cowpeas and roundgram (chana)
234. Pumps and pumpsets for lifting water

235. Radio and components thereof
236. Radiograms and components thereof
237. Razor and razor blades
238. Readymade garments
239. Record Changers and records
240. Record Players
241. Rectified spirit
242. Refined Oil
243. Refractories
244. Refrigerators
245. Rexin cloth
246. Rice and broken rice
247. Rice bran when sold by a registered dealer
248. Roller Bearings
249. Rubber products
250. Saucharine
251. Sambar & Rasam powder
252. Sandal wood and Black wood
253. Sanitary napkins, Baby napkins etc
254. Sanitary wares and fittings thereof including those made of plastic
255. Saree falls
256. Sauces and Ketchup of all types
257. Scent
258. Scented hair oil
259. Sewing machines and components parts and accessories thereof
260. Shampoos
261. Shaving Brush and Shaving Cream
262. Snow and Cream
263. Sodium bicarbonate
264. Soft drink
265. Sound transmitting equipments
266. Spare parts and accessories of motor vehicles, Two/Three wheelers, machineries, earth moving machineries and Tractors
267. Spare parts of pump sets, generators, and other machinery not specified elsewhere in this notification
268. Spices and condiments not specified elsewhere in this notification
269. Sponge iron
270. Sports materials
271. Squash and syrup
272. Staple yarn
273. Starches
274. Steam Iron, Hand Mixers Juicers
275. Steel racks
276. Stone ware pipes and fittings
277. Stoves of all kinds
278. Suan
279. Suji
280. Sunthi
281. Surgical instruments & materials
282. Surgical instruments, apparatus and materials

283. Sweets
284. Synthetic mico products
285. Table cutleries including knives, forks and spoons
286. Tabulating machine
287. Tamarind when obtained from outside the State
288. Tarpaulin
289. Taxi fare metre
290. Tea
291. Telephone
292. Teleprinters
293. Television sets, components and accessories thereof
294. Threptine Biscuits
295. Til Oil
296. Timber except when sold by the officers of Forest Department to the Orissa Forest Development Corporation Ltd.
297. Toaster
298. Tobacco, excluding those described in column(3) of the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act 1957 and Panmasala with mixture of tobacco
299. Toilet Powder
300. Toilet soap
301. Tooth paste, Tooth powder and tooth brush
302. Torch light bulbs
303. Torch lights
304. Toys, playing cards and equipments of games
305. Tractor, its trailer & spare parts
306. Turmeric when obtained from outside the State
307. Turpentine oil
308. Typewriters
309. Typing materials including type ribbon
310. Umbrella
311. V.C.R., V.C.P., Fax
312. Vacuum flasks of all kinds including thermoses, thermic jugs, ice buckets or boxes urns and other domestic receptacles to keep food and beverages hot or cold and refills thereof
313. V-Belt of machineries
314. Vegetables, fish and meat sold in sealed containers
315. Vepa
316. Vermicelli (Semaya)
317. Video Camera
318. Washing soap and detergent
319. Water filter/water purifier component parts and spare parts thereof
320. Weedicides
321. Wheat
322. White Cement
323. Wielding rods
324. Wireless reception instruments and apparatus
325. Wool and Woolen Products
326. Xerox Machine
327. Yarn of all kinds

Note : Goods specified in this notification (whether as goods or in some other form) involved in sales through execution of works contract shall, in the series of sales by successive dealers, be taxed at the point at which the last of such sale is effected.

Provided that such goods purchased from a dealer registered under the Orissa Sales Tax Act, 1947 for use in works contract shall continue to remain subject to tax on first point sale.

Illustration

1. A works contractor purchases cement from a registered dealer of Orissa for use in works contracts. In this case the cement is subject to tax at 1st point sale.
2. The works contractor purchases cement from a dealer outside the State and uses in execution of works contract. Here cement is subject to tax at last point sale as per the note above.
3. The works contractor gets cement from within the state of Orissa from a source other than a registered dealer. Here cement is subject to tax at last point sale.

{No.-1691-CTA-37-2001(pt.)-F.}

By order of the Governor

K. K. Das
Under Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 9th January, 2002

S.R.O. No. 22/2002- In exercise of the powers conferred by clause (ddddd) of section 2 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby specify that, with effect from the 1st March, 2002, the term manufacture under the said Act shall not include the following activities of manufacture or manufacturing process, namely :-

1. Preparation of exercise note book
2. Prawn/fish farming
3. Stone crushing unit
4. Painting and spray painting unit
5. Unit for physical mixing of fertilizer
6. Saw mill, sawing of timber
7. Drilling rigs, borewell and and tubewell
8. Book binding
9. Photo copying
10. Laundry/dry cleaning
11. Photographic studio and laboratory
12. Clinical/Pathological laboratory
13. Beauty parlour
14. Construction of building and furnishing of offices
15. Transportation of men and materials other than raw-materials.

[No. 1694-CTA-37/2001(pt.)-F.]

By Order of the Governor

Sd/- K.K. Das

Under Secretary to Government

FINANCE DEPARTMENT

CURRIGENDUM

The 9th January, 2002.

S.R.O. No. 23/2002- In the notification of the Government of Orissa in the Finance Department No.14700-CTA-37/2001(Pt.)-F., dated the 31st March, 2001, published in the Extraordinary issue No.531 of the Orissa Gazette dated 31st March, 2001 bearing S.R.O. No. 160/2001 in item Nos. 1 and 2, for the word “manufacturer” read “manufacture”.

(No. 1697-CTA37/2001 (Pt.)-F.)

Sd/- K. K. Das
Under Secretary to Government