

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,
ORISSA, CUTTACK

No. 7195 ICT., dt 03.05.2011 ~~Dated~~
111(111)122/06

To

All Joint Commissioners of Commercial Taxes
All Asst / Deputy Commissioners of Commercial Taxes

Sub: -VAT on Sugar and textile fabrics.

Madam / Sir,

In inviting a reference to the above, I am directed to say that as per the explanation appended to Part-II of Schedule-B of Orissa Value Added Tax Act, 2004, Sugar & Textile Fabrics appearing against Sl. No.-108 & 113 of the Schedule shall not be subject to levy of tax until such goods are subject to levy of Duties of Excise under Additional Duties of Excise (Goods of Special Importance) Act, 1957.

With the removal of Sugar and Textiles from the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957 by amendment of the said Act in the Finance Act, 2011, Sugar & Textile Fabrics are exigible to levy of VAT @ 4%. The Finance Act, 2011 has been published in Gazette of India, Extraordinary Number 10, Part-II Section 1 dated April 8, 2011. Hence, levy of tax on Sugar & Textile is effective from 08.04.2011.

This is for favour of your information and necessary action.

Yours faithfully,



Deputy Commissioner of Commercial Taxes,
(VAT)