ODISHA ENTRY TAX ACT
SCHEDULE

Part - I

1. Coal including Coke in all its forms
2. Cotton yarn, waste cotton
3. Iron and steel as specified under Section 14 of the Central Sales Tax Act, 1956
4. Crude petroleum oil
5. Pure silk fabric, silk, artificial silk yarn, raw silk
6. Drugs including medicine, surgical instrument, apparatus and materials
7. Furnace oil
8. Gunny bags, jute twine, jute and jute products
9. Kerosene
10. Safety matches
11. Sheets, rods, etc. of non-ferrouos metal including aluminium
12. Bricks & roofing tiles
13. Caustic soda, soda ash and silicate of soda
14. Paper including newsprint
15. Hides, skin— raw or dusted
16. Tobacco and tobacco products


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17. Jeera, dhania
18. 1[* * *]
19. Sugar 2[and sugar candy]
20. Staple fibre yarn
21. Pepper and other spices
22. LPG, natural gas and other gases
3[23. Polythene, High Density Poly Ethylene (HDPE), Poly Propylene (PP) including woven sack, plastic goods, moulded luggage excluding plastic or moulded furniture.]
24. Tooth brush, tooth paste, tooth powder
25. Toilet soap, detergents and cosmetic products.
26. Paints and varnishes of any form
27. Sanitary wares and fittings
7[28. Footwear of all varieties]
29. Telephone and accessories
30. Typewriting machine with components
31. Cigarettes and lighter


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32. Pan masala and other tobacco products [including Zarda]
33. IMFL/beer
34. Aero planes, spare parts and accessories
35. Arms, rifles, pistols, etc.
36. Wireless reception equipments, VSAT and tele-communication equipments
37. Agriculture machinery, i.e. pump sets, tractor and power tiller [combined harvester]
   etc. and components/accessories thereof
38. Raw prawn/processed prawn [* * *]
39. Betel nuts
40. Petrol, diesel, lubricants, etc.
41. Timber [, bamboo, wood pulp and mahua flower] and kendu leaf
42. Spectacles, lenses, glasses
43. Butter, ghee and [pasteurised milk]
44. Vanaspati, edible oil/vegetable oil/solvent oil
45. Cement, asbestos including asbestos cement, other asbestos products and asbestos cement products]

2. Substituted for “combined hardware” ibid.
3. Omitted “/all sea food” ibid
4. Inserted ibid.
5. This item is declared exempted from levy of entry tax by Finance Department Notification No. 24087-CTN-16/2000-F. (SRO No. 292/2004), dt. 01.06.2004, vide Notifications appended.
1.[46. 2][Raw Rubber, Rubber and] synthetic rubber products including tyres and tubes.
47. Leather goods not including footwear
48. Carry bags of all varieties, ladies handbags and vanity bags of all varieties.
49. Doors, shutters and hardware products
50. Automobile spare parts 3[. components and accessories]
51. 4[* * *]
52. 5[* * *]
53. Milk powder, tinned food and beverages
54. Adhesives
55. Plywood, laminated sheets, sheet glass
56. Agarbati
57. 6[* * *]
58. Tea and coffee (loose or packed)
59. Minerals including bauxite, chromite, dolomite, lime stone, manganese and iron ore, but not including coal and coke.

3. Substituted “and components” ibid.
5. Omitted “Egg” ibid.

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60.  1[* * *]
61.  2[* * *]
62. Sulphur, rock phosphates, ammonia, sulphuric acid, hydrochloric acid, liquid chlorine, caustic soda, alumina.
63. Precious and semi-precious gemstones]
3[64.  4]Jaggery and gur
65. Oil cake and de-oiled cake
66.  5[* * *]
67. High Density Poly Ethylene and Poly Propylene granules
68.  4]Cycle, cycle rickshaw and their spare parts]
69. Pen including ball pen and refills
70.  6]Computer, its spare parts, accessories, stationeries and consumables and computer software]
71. Jewellery made out of gold and silver

4. This item is declared exempted from levy of entry tax by Finance Department Notification No. 24087-CTN-16/2000-F. (SRO No. 292/2004), dt. 01.06.2004, vide Notifications appended.
6. Vide Circulars & C. appended for clarification regarding computers by Finance Department before its insertion.

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72. Sports materials
73. Chemicals used for any purpose
74. All kinds of electronic goods not specified elsewhere in this Schedule
75. Mosquito repellants (mats, coils and liquid or any other preparations)
76. Stainless steel utensils
77. 1[Dal and pulses]
78. Candle
79. Articles made of China clay or Porcelene wire
80. 1[Dry fish]
81. 2[* * *]
82. Fire bricks and refractories
83. Pulp wood
84. Poly urethene foam
85. Blades/razors/shaving kits
86. Audio and video cassettes and compact discs
87. Rice cooker, pressure cooker and kitchen ware/utensils
88. Plastic bangles and imitation jewellery
89. Crystal items, cut glass items and chandeliers
90. Rexine and rubberised cloth
91. Glassware and crockery
92. Acrylic sheets
93. Stoves of all kinds
94. Incandescent lamps and lanterns, parts thereof and incandescent mantles

1. This item was declared exempted from levy of entry tax by Finance Department Notification No. 24087-CTN-16/2000-F. (SRO No. 292/2004), dt. 01.06.2004, vide Notifications appended.
95. Thermo wares, vacuum flasks of all kinds including thermoses, thermic jugs, ice buckets or boxes, urns and other domestic receptacles to keep food or beverages hot or cold and refills thereof

96. Gas lights

97. Coal tar and road tar

98. Brass and bell metal goods

99. Umbrella, rain coat and rain caps

100. Sanitary napkins and baby napkins

101. Paper bag, paper box, paper covers and corrugated box

102. Explosives including saltpatre, gun powder and potash

103. Processed gem stone, synthetic gem stone and pearls

104. Honey in packed form

105. 1[* * *]  

106. Card board, art board, paste board, mill board and straw board

107. Whitener or blue, both liquid and in powder form of any brand including Robin Blue used for brightening of washed clothes and starches for clothes

108. Duplicating ink and duplicating materials

109. Fire extinguisher]

110. Steel sleeper of all kinds and its fittings

111. Naptha

112. Sodium bi-carbonate

113. Printing ink

114. Office stationery

115. Pre-laminated particle board

116. Mouth freshner of all types]
