### SCHEDULE C

(See Section 14)

LIST OF GOODS SUBJECT TO TAX AT A SINGLE POINT ON TURNOVER OF SALES OR PURCHASES

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Description of goods</th>
<th>Rate of tax as applicable</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>1[Foreign liquor, whether made in India or not, including brandy, whisky, vodka gin, rum, liquor, cordials, bitters and wines, or a mixture containing any of these, as also beer, ale, porter, cider, perry and other similar potable fermented liquors]</td>
<td>9[11][35%]</td>
</tr>
<tr>
<td>2.</td>
<td>2[Country liquor] -</td>
<td>20%</td>
</tr>
<tr>
<td>3.</td>
<td>3[Light Diesel Oil ]</td>
<td>20%</td>
</tr>
<tr>
<td>4[3A.]</td>
<td>5[Motor Spirit including Petrol, High Speed Diesel]]</td>
<td>9[10][12][26%]</td>
</tr>
<tr>
<td>4</td>
<td>Narcotics</td>
<td>20%</td>
</tr>
<tr>
<td>6[5]</td>
<td>* * *</td>
<td></td>
</tr>
<tr>
<td>7[5]</td>
<td>* * *</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>* * *</td>
<td></td>
</tr>
</tbody>
</table>


2. Substituted “Molasses” w.e.f. 01.07.2005, by the Odisha Value Added Tax (Amendment) Act, 2005 (Odisha Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt. 09.09.2005, published in the Odisha Gazette Extraordinary No. 1466,
dt.09.09.2005 repealing Odisha Value Added Tax (Amendment) Ordinance, 2005
(Odisha Ordinance No.2 of 2005), vide Law Department Notification No. 10823/Legis.,

3. Substituted serial No.3 including explanation thereto w.e.f. 01.04.2010, vide Finance
Department Notification No. 14306-CTA-32/2009-F. (SRO103/2010), dt. 31.03.2010,
published in the Orissa Gazette Extraordinary No. 421, dt. 31.03.2010. Prior to
substitution serial No.3 stood thus:

[3. a][b][Motor spirit including light diesel oil and aviation turbine fuel except when sold
to a Turbo-Prop Aircraft]

Explanation.—
For the purpose of this entry, ‘TURBO-PROP AIRCRAFT’ means an aircraft deriving
thrust, mainly from propeller, which may be driven by either turbine engine or piston
engine]

a. Substituted “Motor spirit including petrol, high speed diesel and aviation turbine fuel
and light diesel oil” w.e.f. 01.06.2007, vide Finance Department Notification No. 24987-
CTA-14/2007-F. (SRO 344/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 975, dt. 31.05.2007.

b. Substituted “Motor spirit including petrol, high speed diesel, light diesel oil and
aviation turbine fuel except when sold to a Turbo- Prop Aircraft” w.e.f. 07.06.2008, vide
06.06.2008, published in the Orissa Gazette Extraordinary No. 1101, dt. 06.06.2008.

4. Inserted serial No.3A w.e.f. 07.06.2008, vide Finance Department Notification No.
28816-CTA-14/2007-F. (SRO No.303/2008), dt. 06.06.2008, published in the Orissa
Gazette Extraordinary No. 1101, dt. 06.06.2008.

5. Substituted “Petrol and High Speed Diesel” w.e.f. 01.04.2010, vide Finance
Department Notification No. 14306-CTA-32/2009-F. (SRO 103/ 2010), dt. 31.03.2010,
published in the Orissa Gazette Extraordinary No. 421, dt. 31.03.2010.

6. Omitted “Rectified spirit...20%” w.e.f. 01.07.2005, by the Orissa Value Added Tax
Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No.
13604/Legis., dt. 09.09.2005, published in the Orissa Gazette Extraordinary No. 1466,
dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa


[5. Tobacco and its products other than unmanufactured tobacco, beedis and tobacco used in manufacture of beedis. 25% and 6. Unmanufactured tobacco, beedis and tobacco used in manufacture of beedis 10%]


[Light Diesel Oil and Aviation Turbine Fuel except when sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines; Explanation.—For the purpose of this entry, “SCHEDULED AIRLINES” means the airlines which have been permitted by the Central Government to operate any Scheduled air transport service;]


