The 31st March 2010

S.R.O. No.102/2010—In exercise of the powers conferred by sub-section (1) of Section 102A of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby make the following amendments to Schedule B to the said Act and direct that the said amendments shall come into force on the 1st April, 2010, namely:—

AMENDMENTS

In Part II of the said Schedule B,-

(i) for the entry appearing in column (2) against serial No. 9, the following entry shall be substituted, namely: —
“Aluminium in all its forms including all aluminium products other than those specified elsewhere in schedules to this Act”;

(ii) for the entry appearing in column (2) against serial No. 12, the following entry shall be substituted, namely: —
“Aviation Turbine Fuel 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”;

(iii) for the entry appearing in column (2) against serial No. 87, the following entry shall be substituted, namely:—
“Footwear of all types including plastic footwear, howai chappal and straps thereof having maximum retail price up to rupees four hundred provided that MRP is indelibly marked or embossed on the footwear itself”;

(iv) in the entry appearing in column (2) against serial No. 90, the words “application forms” appearing after the words and coma, “articles for commercial purpose,” shall be omitted;
(v) after serial No. 112A, the following new serial and the entry against it shall be inserted, namely: —
“112 B. Tarpaulins of all varieties”; and
(vi) after serial No. 121, the following new serial and the entry against it shall be inserted, namely: —
“121A. Tyre retreading materials including tread rubber”.

[No.14302-CTA-32/2009-F]
By order of the Governor
S. ROUT
Under-Secretary to Government