S.R.O. No. 345/2012— In exercise of the powers conferred by sub-section (1) of Section 102A of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the State Government do hereby make the following amendments to Schedule B to the said Act, namely:—

**AMENDMENT**

In Schedule B,—

(A) in PART II,

(i) in the entry appearing in column(2) against Serial No.6, the words and comma “fly ash bricks” appearing therein shall be omitted;

(ii) in the entry appearing in column(2) against Serial No.48A, after the words and comma “Excavator, backhoe loader, bulldozer” the following shall be added, namely:—

“all kinds of crane and wheel loader”

(ii) in the entry appearing in column(2) against Serial No. 65, after the words “havan samagri including” the words and comma “camphar or karpoor,” shall be inserted;

(iv) after Serial No. 107, the following serial and entries against it shall be inserted, namely:—

“107A. Soya nuggets commonly known as soya badi”; and

(v) after Serial No. 98, the following Serial and entries against it shall be inserted, namely:—

“98A. Sanitary napkins and diapers”;
(B) after PART II, the following sub PART shall be inserted, namely:—

"PART IIA

GOODS TAXABLE AT OTHER RATES

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of commodities</th>
<th>Rate of tax applicable</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Unmanufactured Tobacco, beedis and tobacco used in manufacture of beedis.</td>
<td>10%</td>
</tr>
<tr>
<td>2.</td>
<td>Tobacco and its products other than unmanufactured tobacco, beedis and tobacco used in manufacture of beedis.</td>
<td>25%</td>
</tr>
</tbody>
</table>

[No:24738- FIN-CT1-TAX-0025/2012/F.]
By Order of the Governor

S. ROUT
Under-Secretary to Government