FINANCE DEPARTMENT
NOTIFICATION
The 30th November, 2013

S.R.O. No. 700/2013—In exercise of the powers conferred by sub-section (1) of Section 102-A of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the State Government do hereby make the following amendments to Schedules B and C to the said Act and direct that the said amendments shall come into force on the 1st December, 2013, namely:—

AMENDMENT

1. In Schedule B, in Part-II, for the entry appearing in column (2) against serial No. 12 including the Explanation thereto, the following entry shall be substituted, namely:—

“Aviation Turbine Fuel (ATF) and Aviation Gas (AV Gas)”

Explanation:— for the purpose of this entry, the goods “Aviation Turbine Fuel (ATF) and Aviation Gas (AV Gas)” shall be subject to levy of tax for a period of five years from the 1st December, 2013.

2. In Schedule C, for the entry appearing in column (2) against serial No. 3, including the Explanation thereto, the following entry shall be substituted, namely:—

“Light Diesel Oil”

By Order of the Governor

S. ROUT
Deputy Secretary to Government

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