S. R. O. No. 467/2005—In exercise of the powers conferred by the first proviso to sub-section (1) of section 14 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005) read with rule 9A of the Orissa Value Added Tax Rules, 2005, the State Government do hereby specify that an importer or a manufacturer of chemical fertilizers, pesticides, rodenticides, weedicides, insecticides, germicides, herbicides and fungicides may at his option, pay, in lieu of tax payable by him under sub-section (1) of section 14 of the said Act, tax at such rate as specified in Schedule ‘B’ of the said Act on the Maximum Retail Price (MRP) of such goods.

[No.45308-CTA-19/2005(Pt-I)-F.]

By order of the Governor

K. C. PARIJA
Deputy Secretary to Government