The 4th April, 2005

S. R. O. No. 206/2005 , In exercise of the powers conferred by section 16 of the Orissa Value Added Tax Act, 2004 (Orissa Act 4 of 2005), the State Government do hereby direct that every retailer, as referred to in clause (41) of section 2 of the said Act and registered under said Act whose gross turn over does not exceed rupees ten lakh in a year, shall in lieu of the tax payable under section 11, pay, in addition to the tax payable under section 12 of the said Act, a turn over tax at the rate of one per cent of the taxable turn over in the manner and subject to the conditions and restrictions prescribed under rule 9 of the Orissa Value Added Tax Rules, 2005.

[No. 17791- CTA-19/2005-F.]
By order of the Governor

P.K. BISWAL
Under Secretary to Government