FINANCE DEPARTMENT
NOTIFICATION

The 4th April, 2005

S. R. O. No. 209/2005 : - In exercise of the powers conferred by the entry appearing against serial No.45 of PART-II of Schedule B of the Orissa Value Added Tax Act,2004 (Orissa Act 4 of 2005), the State Government do hereby notify that ‘industrial input’ shall be construed as those inputs which directly go into the composition of the finished products manufactured by the purchasing dealer for sale and shall include consumables directly used in such manufacturing process for production of finished products, which the purchasing dealer is licensed to manufacture and ‘packing materials’ shall be construed as those materials which are required for packing of the finished products, in its same form as manufactured by the purchasing dealer subject to the condition that such industrial input and packing materials are specified in the certificate of registration of the purchasing dealer and shall not include the activities excluded from activities of manufacture as notified under clause (28) of section 2 of the said Act.

[No. 17800- CTA-19/2005-F.]
By order of the Governor

P.K.BISWL
Under Secretary to Government