

## **Orissa Value Added Tax (Amendment) Act, 2005**

**11 of 2005**

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## **Orissa Value Added Tax (Amendment) Act, 2005**

**11 of 2005**

AN ACT TO AMEND THE ORISSA VALUE ADDED TAX ACT, 2004. Be it enacted by the Legislature of the State of Orissa in the Fifty-sixth Year of the Republic of India as follows: -

### **1. Short Title And Commencement :-**

- (1) This Act may be called the Orissa Value Added Tax (Amendment) Act, 2005.
- (2) It shall be deemed to have been come into force on the 1st day of July, 2005.

### **2. Amendment Of Section 10 :-**

In the Orissa Value Added Tax Act, 2004(Orissa Act 4 of 2005) (hereinafter referred to as the principal Act), in section 10, in sub-section(4), in clause(d), for the letters and figure "Rs.2,00,000", the letters and figure "Rs.3,00,000" shall be substituted.

### **3. Amendment Of Section 14 :-**

In the principal Act, in section 14, in sub-section (1), the following provisos shall be added, namely :-

"Provided that a registered dealer of any particular class or category, as the Government may, by notification, specify, who may, at his option, pay in lieu of tax payable by him under this sub-section, tax at the rate specified in that schedule on the maximum retail price (MRP) of such goods in the manner as may be prescribed.

Explanation :-The expression "maximum retail price (MRP)" means the price printed on level or packet of the goods or regulated price of the goods, if any:

Provided further that a registered dealer of any particular class or category as the Government may, by notification, specify, shall pay, in lieu of tax payable under this sub-section, a lumpsum tax fixed in such manner as may be prescribed.

#### **4. Amendment Of Section 16 :-**

In the principal Act, in section 16, for the words "rupees ten lakhs", the words "rupees twenty lakhs" shall be substituted.

#### **5. Amendment Of Section 21 :-**

In the principal Act, in section 21, in sub-section (1), for the closing portion beginning with the words "outstanding tax" and ending with the words "that dealer", the following shall be substituted, namely:-

"outstanding tax, interest and penalty under this Act or under the Central Sales Tax Act, 1956(74 of 1956) and the rules made thereunder, against that dealer".

#### **6. Amendment Of Section 26 :-**

In the principal Act, in section 26, for sub-section (1) including the proviso thereto, the following sub-section shall be substituted, namely:-"(1) Any dealer or person, -

(a) who intends to establish a business for the purpose of manufacturing or processing of taxable goods of value exceeding rupees one lakh per year for sale, or

(b) whose gross turnover during a period not exceeding twelve months exceeds ten thousand rupees, may, notwithstanding that he is not liable to pay tax under section 10, apply in the prescribed

form and manner to the registering authority for registration:

Provided that for the purpose of clause (b) the limit regarding the amount of gross turnover as aforesaid shall not apply in case of a company registered under the Companies Act, 1956(1 of 1956), a Society registered under the Orissa Co-operative Societies Act, 1962(Orissaa Act 2 of 1963) or a Department of Government:

Provided further that for the purposes of this sub-section, the dealer or person, as the case may be, shall have to furnish such evidence as may be required by the registering authority in support of his business or as the case may be, in support of his intention to establish a business for manufacturing or processing of taxable goods for sale".

## **7. Amendment Of Section 34 :-**

In the principal Act, in section 34, in sub-section (1), for the words "two per centum", the words "one per centum" shall be substituted.

## **8. Amendment Of Section 77 :-**

In the principal Act, in section 77, -

- (i) in sub-section (1), after the figure "45" and before the word and figure "or 52", the comma and figure ",49" shall be inserted; and
- (ii) to sub-section (3), the following proviso shall be added, namely:-

"Provided that an appeal preferred after a period of thirty days may be admitted by the prescribed authority if he is satisfied that the appellant had sufficient cause for not preferring the appeal within the said period.".

## **9. Insertion Of New Section 102A :-**

In the principal Act, after section 102, the following section shall be inserted, namely:-

102A. "Power to amend Schedule.--(1) The Government may, by notification, alter, add to or cancel any item or entry in the Schedules A, B, C and D.

(2) References made in this Act to the Schedule, or any entry or item thereof, shall be construed as references to the Schedule or, as the case may be, the entry or item thereof as, for the time being, amended in exercise of the powers conferred by this section.

(3) Every notification issued under sub-section (1) shall, as soon as it is published, be laid before the Legislative Assembly for a period

of fourteen days which may be comprised in one or more session."

#### **10. Amendment Of Section 107 :-**

In the principal Act, in section 107, in sub-section (1), for the words " one month" appearing after the words "Within a period of" in the opening portion, the words "seven months" shall be substituted.

#### **11. Amendment Of Schedule A :-**

In the principal Act, in Schedule A,-

(i) for the entry appearing in column (2) against serial No.1, the following shall be substituted, namely:-

"All non power operated agricultural implements operated manually or by animals and component parts, spare parts and accessories thereof";

(ii) for the entry appearing in column (2) against serial No.3, the following shall be substituted, namely:-

"Aquatic feed, poultry feed and cattle feed including supplements, concentrates, additives, de-oiled cake, grass, hay, straw and husk of pulses, wheat and groundnut including chokad";

(iii) for the entry appearing in column (2) against serial No.5, the following shall be substituted, namely:-

"Books, periodicals and journals including time table for passenger transport services and almanacs, but not including exercise books, drawing books, accounts books, graph books, laboratory books, diaries, calendars, letter pads and publications which mainly publicise goods, services and articles for commercial purpose, application forms and tender paper/ book";

(iv) after serial No.5, the following new serial and entry against it shall be inserted, namely:-

" 5A. Brass and Bell metal wares ";

(v) for the entry appearing in column (2) against serial No.6, the following shall be substituted, namely:-

"Charkha, Ambar Charkha, handlooms and parts, components and accessories thereof, handloom fabrics including Khadi fabrics, Gandhi Topi, all kinds of khadi garments, khadi goods and khadi made ups";

(vi) for the entry appearing in column (2) against serial No.8, the following shall be substituted, namely:-

"Coarse grains, that is to say, jower, ragi, bajra, kodon, suan and gurji";

(vii) for the entry appearing in column (2) against serial No.12, the following shall be substituted, namely:-

"Earthen pot and wares but not including glazed earthen wares, ceramic pots and wares";

(viii) for the entry appearing in column (2) against serial No.14, the following shall be substituted, namely:-

"Firewood except casuarina and eucalyptus timber";

(ix) for the entry appearing in column (2) against serial No.15, the following shall be substituted, namely:-

"Fishnet, Fishnet twines, fishnet fabrics and country boats";

(x) for the entry appearing in column (2) against serial No.16, the following shall be substituted, namely:-

"Fresh milk and pasteurized milk, but not including UHT milk, condensed milk and flavoured milk";

(xi) for the entry appearing in column (2) against serial No.17, the following shall be substituted, namely:-

"Fresh plants, saplings and fresh flowers, but not including Kewada, Kia, Ketaki and Mohua flowers";

(xii) for the entry appearing in column (2) against serial No.18, the following shall be substituted, namely:-

"Fresh vegetables including potato, onion, lemon and fresh fruits but not including wet dates";

(xiii) for the entry appearing in column (2) against serial No.20, the following shall be substituted, namely:-

"All kinds of Bangles except those made of precious metals";

(xiv) after serial No.20, the following new serial and the entry against it shall be inserted, namely:-

"20A. Goods taken under Customs bond for re-export after manufacturing or otherwise";

(xv) after serial No.22, the following new serial and the entry against it shall be inserted, namely:- "22A. Items covered by PDS (Public Distribution System) other than kerosene";

(xvi) for the entry appearing in column (2) against serial No.24, the following shall be substituted, namely:-

"Meat, fish, dry fish, prawn, fish seeds, fries and fingerlings, prawn/shrimp seeds and other aquatic products, eggs and livestock";

(xvii) for the entry appearing in column (2) against serial No.27, the following shall be substituted, namely:-

"Non-judicial stamp paper sold by Government Treasuries and authorised vendors, postal items like envelope, post card including greeting cards and stamps sold by Government; rupee note sold to

the Reserve Bank of India and cheques, loose or in book form";

(xviii) after serial No.27, the following new serial and the entry against it shall be inserted, namely:-

"27A. Pappad";

(xix) for the entry appearing in column (2) against serial No.28, the following shall be substituted, namely:-

"Raw wool and animal hair";

(xx) for the entry appearing in column (2) against serial No.31, the following shall be substituted, namely:-

"Slate, slate pencils, chalk pencils, educational maps, globes and charts";

(xxi) for the entry appearing in column (2) against serial No.33, the following shall be substituted, namely:-

"Toddy, Neera, Arak, handia and salap";

(xxii) for the entry appearing in column (2) against serial No.34, the following shall be substituted, namely:-

"Bread (branded or otherwise)";

(xxiii) for the entry appearing in column (2) against serial No.35, the following shall be substituted, namely:-

"Common Salt (branded or otherwise)";

(xxiv) for the entry appearing in column (2) against serial No.37, the following shall be substituted, namely:-

"Articles manufactured from Coconut leaves such as Baskets, Brushes, Brooms and Mats and articles manufactured from Palm leaves and Palm juice, but not including Palm candy";

(xxv) for the entry appearing in column (2) against serial No.39, the following shall be substituted, namely:-

"Flattened or beaten rice commonly known as Chuda/Hudumba, Puffed rice commonly known as Mudhi, Parched rice commonly known as Khai, and Puffed rice and Parched rice coated with sugar or gur commonly known as Ukhuda and Muan";

(xxvi) after serial No.39, the following new serial and the entry against it shall be inserted, namely:-

"39A. Fly Ash";

(xxvii) for the entry appearing in column (2) against serial No.40, the following shall be substituted, namely:-

"Handicraft goods including hand made coir products manufactured in Orissa, but not including artistic foot wear, cosmetic jewellery, embroidery works, zari works, gemstone, silver filigree and woollen carpet";

(xxviii) after serial No.41, the following new serial and the entry against it shall be inserted, namely :-

"41A. Indiamix/ orimix for free distribution among the beneficiaries in Orissa"; and

(xxix) after serial No.42, the following new serial and the entry against it shall be inserted, namely:-

"43. All Seeds other than oil-seeds".

## **12. Amendment Of Schedule B :-**

In the principal Act, in Schedule B,-

(a) in PART I, -

(i) for the entry appearing in column (2) against serial No.1, the following entry shall be substituted, namely:-

"Bullion, that is to say gold, silver, platinum and other noble metal in mass and un-coined, pure and alloy";

(ii) for the entry appearing in column (2) against serial No.2, the following entry shall be substituted, namely:-

"Jewellery and articles made of gold, silver, platinum and other noble metals whether studded with precious or semiprecious stones or synthetic gem stones or other materials or not";

(iii) for the entry appearing in column (2) against serial No.3, the following entry shall be substituted, namely:-

"Precious stones including synthetic gems, semi-precious stones and pearls of all types"; and

(iv) Serial No. 4 along with the entry against it shall be omitted;

(b) for PART II including the explanation thereto, the following shall be substituted, namely : -

"PART II

GOODS TAXABLE AT THE RATE OF 4%

Sl. No	Name of the Commodity
1.	Agricultural implements not operated manually or not driven by animals, parts, component and accessories thereof
2.	All processed fruits and vegetables including fruit jams, jelly, pickles, fruit squash, paste, fruit drink and fruit juices whether in sealed containers or otherwise
3.	All equipments for communications including Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.), Teleprinter, Wireless equipments and parts thereof
4.	All intangible goods like copyright, patent, REP license, DEPB, Exim Scrip, Special Import license (SIL), Value based Advance License (VAL), Export Quota
5.	Asphaltic roofing
6.	All kinds of bricks including fly ash bricks, refractory bricks, refractory monolithic and earthen tiles other than ceramic and glazed tiles
7.	Sewing thread and yarn of all types other than cotton and silk yarn in

7.	Sewing thread and yarn of all types other than cotton and silk yarn in hank
8.	All kinds of utensils/ pressure cookers/ pans except utensils made of precious metals
9.	Aluminium in all its forms, namely, aluminium ingots, slabs, bars, rods, wires, wires rods, plates, circles, sections, channels, angles, joists, extrusions, including aluminium scraps and foils
10.	Aluminium conductors, AARs and Aluminium conductors steel reinforced (ACSRs)
11.	Arecanuts, betel nut and powder thereof
12.	Aviation Turbine Fuel sold to a Turbo-Prop Aircraft Explanation.- For the purpose of this entry, "Turbo-Prop Aircraft" means an aircraft deriving thrust, mainly from propeller, which may be driven by either turbine engine or piston engine
13.	Bamboo including cut or split bamboo
14.	Bearings of all kinds
15.	Beedi/ Kendu leaves
16.	Beltings, namely, transmission, conveyor or elevator belts or belting of vulcanised rubber whether combined with any textile materials or otherwise
17.	Bleaching powder
18.	Bicycles, tricycles, cycle rickshaws ,components, parts and accessories thereof including tyres, tubes and flaps
19.	Bitumen, Coal Tar and Road Tar
20.	Bio-mass briquettes, Bio-fertilisers, micronutrients, plant growth promoters, plant growth regulators and plant hormones
21.	Bone meal
22.	Bulk drugs
23.	Buckets made of iron and steel, aluminium, plastic or other materials except precious materials
24.	Capital goods as defined in sub-section (8) of section 2 of the Orissa Value Added Tax Act, 2004
25.	Candles
26.	Clay including fire clay, fine china clay and ball clay
27.	Castings of all metals
28.	Castor oil
29.	Centrifugal, monobloc and submersible pumps and pump sets for handling water operated electrically or otherwise and parts and accessories thereof
30.	Chemical fertilizers, pesticides, rodenticides, weedicides, insecticides, germicides, herbicides and fungicides
31.	Coal in all its forms, but excluding charcoal
32.	Coke
33.	Coffee beans and seeds, cocoa pod, green tea leaf and chicory
34.	Combs

35.	Computer stationery
36.	Coir and Coir products excluding coir mattresses and hand made coir products
37.	Cottage cheese
38.	Cotton yarn, but not including cotton yarn waste
39.	Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or un-ginned, baled, pressed or otherwise, but not including cotton waste
40.	Cotton fabrics covered under heading Nos.52.05, 52.06, 52.07, 52.08, 52.09, 52.10, 52.11, 52.12, 58.01, 58.02, 58.03, 58.04, 58.05, 58.06, 59.01, 59.03, 59.05,59.06 and 60.01 of the schedule to the Central Excise Tariff Act, 1985
41.	Cereals, that is to say, paddy ( <i>Oryza sativa</i> L.), rice ( <i>Oryza sativa</i> L.),wheat ( <i>Triticum vulgare</i> , <i>T.Compactum</i> , <i>T.sphaero coccum</i> , <i>T.durum</i> , <i>T.aestivum</i> L., <i>T.dicoccum</i> ), maize ( <i>Zea mays</i> L.), kutki ( <i>Panicum miliare</i> L.), barley ( <i>Hordeum vulgare</i> L.)
42.	Cotton waste and cotton yarn waste
43.	Cups and glasses made of paper or plastics
44.	Crude oil, that is to say, crude petroleum oils and crude oils obtained from bituminous minerals (such as shale calcareous rock, sand), whatever their composition, whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes:-
	(i) decantation;
	(ii) de-salting;
	(iii) dehydration;
	(iv) stabilisation in order to normalise the vapour pressure;
	(v) elimination of very light fractions with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure;
	(vi) the addition of only those hydrocarbons previously recovered by the physical methods during the course of the above mentioned processes; and
	(vii) any other minor process (including addition of pour point depressants or flow improvers) which does not change the essential character of the substance
45.	Crucibles
46.	Drugs and medicines including vaccines, syringes and dressings medicated ointments produced under Drugs license and light liquid paraffin of IP grade whether patent or proprietary, as defined in section 3 of the Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940 ), but not including :-
	a) medicated goods;
	b) products capable of being used as cosmetics and toilet preparations

	b) products capable of being used as cosmetics and toilet preparations including tooth-paste, tooth-powders, cosmetics, toilet articles and
	soaps;
	c) mosquito repellants in any form.
47.	Edible oils other than coconut oil
48.	Electrodes including welding electrodes and welding rods
49.	Exercise book, graph book, laboratory note book and drawing book
50.	Ferrous and non-ferrous metals and alloys and extrusions thereof
51.	Feeding bottles and nipples
52.	Fibres of all types including fibre rope and fibre waste
53.	Flour of cereals and pulses whether single or in a mixed form including atta, maida, suji, besan, dalia and rawa
54.	Fried and roasted grams
55.	Gur, jaggery and edible variety of rub gur
56.	Hand pumps and spare parts
57.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower excluding mahua flower
58.	Hides and skins, whether in raw or dressed state
59.	Hose pipes and fittings thereof
60.	Hosiery goods

61.	Honey
62.	Paddy bran and rice bran
63.	Ice
64.	Imitation jewellery, beads of glass, plastic or any metal other than precious metals, hair pins, hair clips and hair bands
65.	Incense sticks commonly known as, agarbatti, dhupkathi or dhupbati, havan samagri including sambrani or lobhana
66.	Insulator
67.	Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)
68.	Iron and steel , that is to say,-
	(i) pig Iron, Sponge Iron, and cast iron including ingot moulds bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap
	(ii) steel semis( ingots, slabs, blooms and billets of all qualities, shapes and sizes) ;
	(iii) skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars;
	(iv) steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths);
	(v) steel structurals (angles, joists channels, tees, sheet piling sections, Z sections or any other rolled sections);
	(vi) sheets, hoops, strips and skelp, both black and galvanized, hot and cold rolled, plain and corrugated in all qualities, in straight lengths and in coil form as rolled and in revetted condition;

	(vii) plates, both plain and chequered in all qualities;
	(viii) discs, rings, forging and steel castings;
	(ix) tool, alloy and special steels of any of the above categories;
	(x) steel melting scrap in all forms including steel skull, turnings and borings; (xi) steel tubes, both welded and seamless, of all diameters and lengths including tube fittings; (xii) tin-plates, both hot dipped and electrolytic and tinfree plates; (xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails – heavy and light crane rails; (xiv) wheels, tyres, axles and wheel sets; (xv) wire rods and wire rolled, drawn, galvanized, aluminized, tinned or coated such as by copper; (xvi) defectives, rejects, cuttings or end pieces of any of the above categories.
69.	Computer and its spare parts and accessories and IT products, i.e. (a) Cellular phones, parts and accessories thereof, C.Ds and DVDs (b) Word Processing Machines, Electronic Typewriters and Electronic Calculators (c) Computer Systems and Peripherals, Electronic Diaries (d) Parts and Accessories for items listed above (e) DC Micro motors/ Stepper of an output not exceeding 37.5 Watts (f) Parts of items listed above (g) Uninterrupted Power Supplies (UPS) and their parts (h) Permanent magnets and articles intended to become permanent magnets (Ferrites) (i) Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries current line systems or for digital line systems, videophones (j)Microphones, Multimedia Speakers, Headphones, Earphones and Combines Microphone/ Speaker Sets and their parts excluding speakers used in TV/ Radio (k) Telephone answering machines (l) Parts of Telephone answering machines (m) Prepared unrecorded media for sound recording or similar recording of other phenomena (n) IT software on any media (o) Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras (p) Radio communication receivers, Radio pagers (q) Aerials, antennas and their parts of items at (o) and (p) listed above (r) LCD Panels, LED Panels and parts thereof (s) Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof
	(t) Electrical resistors (including rheostats and potentiometers), other than heating resistors (u) Printed circuits (v) Switches, Connectors and Relays for upto 5 Amps voltage not exceeding 250 Volts, Electronic fuses (w) Data/Graphic Display tubes, other than TV Picture tubes and parts thereof (x) Diodes, transistors and similar semi-conductor device, Photosensitive semiconductor devices, including photo voltaic cells whether or not assembled I modules or made up into panels; Light emitting diodes; Mounted piezo-electric crystals (y) Electronic Integrated Circuits and Micro-assemblies. (z) Signal generators and parts thereof
70.	Jute, that is to say, the fibre extracted from plants belonging to the species (Corchorus Capsularis and Corchorus olitorius) and the fibre known as mesta or bimli extracted from plants of the species (Hibiscus Cannabinus and Hibiscus sabdarifa-Var altissima) and the fibre known as

	Sunn or sunnhemp extracted from plants of the species ( <i>Crotalaria juncea</i> ) whether baled or otherwise
71.	Kerosene sold through PDS(Public Distribution System)
72.	Kerosene lamp/ lantern, petromax and glass chimney
73.	Kattha (Catechu)
74.	Industrial inputs as may be notified by the State Government
75.	Linear alkyl benzene, L.A.B. Sulphuric acid, Alkyl Olefin Sulphonate
76.	Man-made fabrics covered under heading Nos. 54.08, 54.09, 54.10, 54.11, 54.12, 55.07, 55.08, 55.09, 55.10, 55.11, 55.12, 58.01, 58.02, 58.03, 58.04, 58.05, 58.06, 59.01, 59.02, 59.03, 59.05, 59.06 and 60.01 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)
77.	Medical equipment/ devices and medical implants
78.	Napa Slabs and Shahabad stones (Rough flooring stones)
79.	Newars
80.	Ores and minerals
81.	Oil cake
82.	Oilseeds, that is to say, -
	(i) Groundnut or peanut ( <i>Arachis hypogaea</i> )
	(ii) Sesamum or Til ( <i>Sesamum orientale</i> )
	(iii) Cotton seed ( <i>Gossypium Spp.</i> )
	(iv) Soyabean ( <i>Glycine soja</i> )
	(v) Rapeseed and Mustard :-
	1. Toria ( <i>Brassica campestris</i> var toria) 2. Rai ( <i>Brassica juncea</i> ) 3. Jamba-taramira ( <i>Eruca Satiya</i> ) 4. Sarson, yellow or brown ( <i>Brassica campestris</i> var sarson) 5. Banarasi Rai or true Mustard ( <i>Brassica nigra</i> ) (vi) Linseed ( <i>Linum usitatissimum</i> ) (vii) Castor ( <i>Richinus communis</i> ) (viii) Coconut (i.e copra excluding tender green coconuts) ( <i>cocos nucifera</i> ) (ix) Sunflower ( <i>Helianthus annuus</i> ) (x) Niger seed ( <i>guizotia abyssinica</i> ) (xi) Neem, vepa ( <i>Azadirachta indica</i> ) (xii) Mahua, Illupai, Ippe ( <i>Madhuca indica</i> , <i>M. Latifolia</i> , <i>Bassia Latifolia</i> and <i>Madhuca longifolia</i> syn. <i>M. Longifolia</i> ) (xiii) Karanja, Pongam, Honga ( <i>Pongamia pinnata</i> syn. <i>P. Glabra</i> ) (xiv) Kusum ( <i>schleichera oleosa</i> , Syn. <i>S. Trijuga</i> ) (xv) Punna, Undi ( <i>Calophyllum inophyllum</i> ) (xvi) Kokum ( <i>Carcinia indica</i> ) (xvii) Sal ( <i>Shorea robusta</i> ) (xviii) Tung ( <i>Aleurites fordii</i> and <i>A Montana</i> ) (xix) Red palm ( <i>Elaeis guineensis</i> ) (xx) Safflower ( <i>Carthamus tinctorius</i> )
83.	Packing materials of all kinds including gunny bags, Hessian cloth, jute twines, but excluding storage tanks made up of any materials
84.	Pulses and dals of all kinds
85.	Paper of all kinds including paper board , straw board , card board, waste paper , paper for computer printing , photographic paper and newsprint
86.	Pipes of all varieties and fittings thereof
87.	Moulded plastic footwear, hawai chappal and straps thereof
88.	Plastic granules, plastic powder and master batches
89.	Porridge

90.	Printed materials including diary, calendar, paper envelopes, race cards, catalogues, greeting cards, invitation cards, humour post cards, picture post cards, cards for special occasions, publications which publicise mainly goods, services and articles for commercial purpose, application forms and tender paper/ book
91.	Printing ink excluding toner and cartridges
92.	Processed meat, poultry and fish
93.	Pulp of bamboo, wood, paper, waste paper and bagasse
94.	Rail wagons , engines , coaches and parts thereof
95.	Readymade garments
96.	Renewable energy devices and spare parts
97.	Sand, soil, spalls, morrum, boulders, grit, chips, metal, bajuri and earth used in construction work
98.	Safety matches
99.	Scraps of all kinds
100.	Sewing machines, parts and accessories thereof
101.	Ship and other water vessels
102.	Silk fabrics excluding handloom silks
103.	Skimmed milk powder, khoya/ khoa, condensed milk, flavoured milk and UHT milk
104.	Solvent oils other than organic solvent oil
105.	Spices of all varieties and forms including cumin seed, aniseed, hing (asafoetida), turmeric and dry chillies
106.	Sports goods excluding apparels and footwear
107.	Starch and sago
108.	Sugar
109.	Sugar not manufactured in India and Khandasari
110.	Spectacles, parts and components thereof, contact lens and lens cleaner
111.	Sweetmeats
112.	Tamarind, Tamarind seed, kernel and powder
113.	Textile fabric
114.	Made up Textile articles such as articles of apparels of all sorts, clothing accessories including socks, stockings, gloves, shawls, scarves, mufflers, ties, bow-ties, blankets, travelling rugs, Bed linen, Bed sheets, Bed covers, divan covers, table linen, table cloth, toilet linen, table mat, table napkin, kitchen linen, kitchen napkin, handkerchiefs, curtains, pillow covers, cushion covers, terry towel excluding tents, tarpaulins, durries, galicha and carpets
115.	Nuts , Bolts , Screws and Fasteners
116.	Tobacco
117.	Tools
118.	Toys excluding electronic toys
119.	Tractors, Threshers, harvesters and attachments and parts thereof excluding tyres , tubes and flaps

120.	Transformers
121.	Transmission towers
122.	Umbrella including garden umbrella, parts and components thereof
123.	Un-manufactured Tobacco, un-branded tobacco products, cigars, cheroots, tobacco substitutes cigarillos, cut tobacco, un-branded biris, paper biris, biris without tobacco or with tobacco substitute, biris manufactured without the aid of machines, gudakhu and tobacco and tobacco products not manufactured in India
124.	Vanaspati (Hydrogenated Vegetable Oil) and ghee
125.	Vegetable oil including gingili oil, bran oil
126.	Wet dates
127.	Wooden crates
128.	Woven fabrics of wool covered under heading Nos. 51.06,51.07,58.01,58.02,58.03 and 58.05 of the schedule to the Central Excise Tariff Act, 1985 (5 of 1986)
129.	Writing instruments, writing ink, eraser, geometry box, dissection box, refills, scales, nibs, crayons and pencil sharpeners ”.

Explanation :-The goods "Sugar", "Textile fabric" and "Tobacco" appearing against Sl. Nos. 108,113 and 116 shall not be subject to levy of tax under this Act until such goods are subject to levy of duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957."

### **13. Amendment Of Schedule C :-**

In the principal Act , in Schedule C,-

14. (i) for the entry against serial No.1, the following entry shall be substituted, namely :-

"Foreign liquor, whether made in India or not, including brandy, whisky, vodka gin, rum, liquor, cordials, bitters and wines, or a mixture containing any of these, as also beer, ale, porter, cider, perry and other similar potable fermented liquors";

(ii) for the entry appearing in column (2) against serial No.2, the following entry shall be substituted, namely :-

"Country liquor"; and

(iii) serial No.5 and the entries against it shall be omitted.

### **14. Repeal And Savings :-**

(1) The Orissa Value Added Tax (Amendment) Ordinance, 2005(Orissa Ordinance No. 2 of 2005) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

