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FINANCE DEPARTMENT

OFFICE MEMORANDUM

The October 20, 2012

**Sub : Procedure for grant of exemption to Government Departments/Central Government offices in the State/Central & State PSUs/Autonomous Organizations and Agencies under the State Government or Central Government from levy of Entry Tax on scheduled goods procured into the State in certain special circumstances.**

No.36246—FIN-CTI-TAX-0046-2012/F.—Very often different Government Departments, Autonomous Organizations, Government of India Organizations in the State, N.G.Os etc. are requesting Finance Department to exempt Entry Tax on Scheduled goods procured into the State for use/consumption in Research and Development (R&D), charitable and philanthropic purpose. Sometimes, goods are supplied free of cost by Government of India or other donor agencies for use/consumption by general public in the State during natural calamities like flood, cyclone, drought etc. and such consignments are detained in border checkgates for collection of Entry Tax. Similarly, Scheduled goods are procured into the State for display/use in different Exhibitions/Seminars/telecast of international cricket match etc. and such goods are normally returned to place of origin after being exhibited in the State. Those goods are also detained in the border checkgates for collection of Entry Tax. Request from different quarters to exempt Entry Tax or allow the vehicles carrying Scheduled goods to pass through the checkgate without any detention on such various occasions are made to Finance Department in the last moment when the goods are either in transit or detained in the entry checkgate.

2. After careful consideration, Government have been pleased to prescribe certain procedures for exempting different organizations such as Government Departments/Central Government offices in the State/Central and State PSUs/Autonomous Organizations and Agencies under the State Government or Central

Government from levy of Entry Tax on scheduled goods procured into the State in certain special circumstances, subject to fulfillment of the following conditions.

- (i) The Scheduled goods procured into the State shall not be subject to any sale or commercial use in the State.
- (ii) The Scheduled goods procured into the State shall be used/consumed for Scientific Research and Development (R&D)/display in public exhibitions/free distribution to public or for use in public hospitals.
- (iii) It shall not include general exemption of any scheduled goods.

3. The concerned Department/Organization shall have to apply in the prescribed form as appended herewith to the Principal Secretary to Government, Finance Department for the purpose sufficiently ahead of the procurement.

4. Government in Finance Department shall grant exemption of Entry Tax on Scheduled goods procured by the concerned Department/Organization after due examination of the proposal. After F.D. grants exemption of tax, the concerned Department/Organization shall have to furnish a copy of the certificate in the prescribed *pro forma* as appended herewith duly signed by the Authorized Officer of the concerned Department/Organization to the officer in-charge of the checkgate through which the goods enter into the State and another copy of the certificate should accompany the consignment during transit.

This shall come into force with immediate effect.

By Order of the Governor

J. K. MOHAPATRA

Principal Secretary to Government

**Certificate to be furnished by the Government Department/Office/PSU/Autonomous Organization/Agency in respect of scheduled goods procured for specific purposes other than sale or commercial use.**

(To be furnished in duplicate, one copy to be retained at the first checkgate)

Certified that the scheduled goods as specified in the consignment note/tax invoices mentioned below, have been procured for bonafide use/consumption in Scientific Research and Development/Display in Public Exhibition/Free Distribution to Public/Use in Public Hospitals.

1. Vehicle No. ...
2. Consignment Note/Invoice No. with date ...
3. Name of the Consignor ...
4. Name of the Consignee ...
5. Description of the goods ...
6. Quantity of the goods ...
7. Value of the goods ...
8. Name of the person in charge of the goods/vehicle. ...

**Place :**

**Date :**

**Signature of the Certifying Officer  
with official designation and seal**

**APPLICATION FORM FOR EXEMPTION OF ENTRY TAX**

1. Name of the Organization ...
2. Status of the organization ...  
(Government Department/  
Autonomous Organization/  
Agency)
3. Description of the scheduled goods ...
4. Quantity of goods ...
5. Value of goods ...
6. Purpose of procurement ...
7. Expected period of procurement ...

**Place :****Date :****Signature of the Authorized Officer  
with designation and seal**