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FINANCE DEPARTMENT

NOTIFICATION

The 4th August 2007

S.R.O. No. 430/2007— In exercise of the powers conferred by sub-section (1) of section 5 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following amendment to the notification of the Government of Orissa in the Finance Department No. 21987-CTA-98/90-F., dated the 30th June, 1990 namely:—

AMENDMENT

In the said notification, the following explanation shall be inserted at the end of serial No. 88-C, namely:—

“ Explanation – For the purposes of this notification,-

- (i) Sale of pencil ingot to a re-rolling mill by a ingot casting unit shall not be liable to tax under the Orissa Sales Tax Act, 1947 if the said ingot casting unit has paid Orissa Sales Tax on raw materials utilized to produce such pencil ingot, for the period from 1st January, 1990 to 31st March, 2001;
- (ii) Tax on purchase of raw materials under Orissa Sales Tax Act, 1947 by re-rolling mill using pencil ingot as raw material shall be deemed to have been paid, if such pencil ingot is purchased from a ingot Casting Unit registered under Orissa Sales Tax Act, 1947 subject to condition stipulated above. However, there would be complete exemption from payment of tax on the sale of finished products from 1st January, 1990 to 16th October, 1996 if tax has not been collected.”

[No. 32681-CTA-38/04-F.]

By order of the Governor

P. K. ROUT

Under-Secretary to Government