

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 1788, CUTTACK, TUESDAY, DECEMBER 29, 2015/PAUSA 8, 1937

FINANCE DEPARTMENT

NOTIFICATION

The 26th December, 2015

S.R.O. No.619/2015— In exercise of the powers conferred by Section 6 of the Odisha Entry Tax Act, 1999 (Odisha Act, 11 of 1999) the State Government having been satisfied that it is necessary to do in the public interest, do hereby exempt all scheduled goods brought into the processing area of a Special Economic Zones (SEZ) by a Developer, Co-Developer and Units of a SEZ from levy of tax under the said Act subject to the following conditions and restrictions, namely:—

1. That, when the entry of any Scheduled goods is effected for use as machinery and equipment, raw materials and for value addition by the Developer, Co-Developer and Units of a SEZ exclusively within the processing areas of a SEZ under the Special Economic Zones (SEZ) Policy, 2015 issued in the Resolution No. 3971-XIX-HI-53/2015-I, dated the 18th June, 2015 of the Industries Department.
2. That, the aforesaid exemption shall also be applicable to a contractor and sub-contractor engaged by the Developer, Co-Developer and Units of a SEZ for carrying out authorised operations within the processing areas of the SEZ.
3. That, the aforesaid exemption shall be applicable from the date of issue of eligibility Certificate by IPICOL in favour of the Developer, Co-Developer and Units of SEZ.

[No.33077–FIN-CT1-TAX-0025/2015/F.]

By Order of the Governor

S. ROUT

Under Secretary to Government