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FINANCE DEPARTMENT

NOTIFICATION

The 26th December, 2015

S.R.O. No.620/2015— In exercise of the powers conferred by Section 17-A of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the State Government having been satisfied that it is necessary so to do in the public interest, do hereby exempt the goods (as goods or any other form) sold in course of execution of works contract to a Developer, Co-Developer and Units of a Special Economic Zones for carrying out authorised operations within the processing area of a Special Economic Zones (SEZ) duly established in the State under the Special Economic Zones Act, 2005 and the policy for Special Economic Zones-2015 issued in the Resolution of the Government of Odisha in the Industries Department No. 3971-XIX-HI-53/2015-1, dated the 18th June, 2015 published in the extraordinary issue No. 985, dated the 25th June, 2015 from payment of tax under the provisions of the said Act subject to following conditions, namely:—

1. The aforesaid exemption shall also be applicable to a contractor and sub-contractor engaged by the Developer, Co-Developer and Units of a Special Economic Zones for carrying out authorised operations within the processing areas of the Special Economic Zones.
2. The aforesaid exemption shall be applicable from the date of issue of eligibility Certificate by Industrial Promotion and Investment Corporation of Odisha Limited (IPICOL) in favour of the Developer, Co-Developer and Units of Special Economic Zones.
3. The Developer, Co-Developer and Units including the contractors and sub-contractors shall submit monthly information regarding purchase of goods (as goods or any other form) to the Joint Commissioner of Commercial Taxes of the concerned Range as the case may be within twenty one days from the end of the relevant month in the format appended hereto duly signed by Authorised Officer of the Developer, Co-Developer and Units of Special Economic Zones.

[No.33082-FIN-CT1-TAX-0025/2015/F.]

By Order of the Governor

S. ROUT

Under Secretary to Government

**(Declaration to be furnished by the Authorised Officer of the Developer,
Co-developer and Units of SPECIAL ECONOMIC ZONES)**

I, Shri _____ duly authorised by _____
 _____ (name of Developer, Co-Developer and Units of a SPECIAL ECONOMIC
 ZONES) having Eligibility Certificate No(_____) Dt. _____ do hereby
 certify that the goods as detailed below have been purchased for authorised operation
 within the processing areas of the SEZ by our Organisation / Contractor / Sub-contractor
 namely:—M/s. _____ TIN _____ .

Sl. No.	Name of goods	Invoice No.& date with name of Consigner	Quantity	Amount
(1)	(2)	(3)	(4)	(5)

Date :

Signature of Authorised Officer of the
 Developer/ Co-Developer / Units of a
 SPECIAL ECONOMIC ZONES

Name of Authorised Officer of the
 Developer/ Co-Developer / Units of a
 SPECIAL ECONOMIC ZONES