

## SCHEDULE A

(See Section 17)

### LIST OF GOODS

#### EXEMPTED FROM VALUE ADDED TAX

Sl.No.	Description of goods	Condition of exemption(if any)
1	2	3
1.	1[All non-power operated agricultural implements operated manually or by animal and component parts, spare parts and accessories thereof]	
2.	Aids and implements used by handicapped persons	
3.	2[Aquatic feed, poultry feed and cattle feed including supplements, concentrates, additives, de-oiled cake, grass, hay and straw and husk of pulses, wheat and groundnut including chokad]	
4[3A.	[Application forms]	
4.	Betel leaves	
5.	3[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, 5[* * *] and tender paper/book]	

**1. Substituted "Agricultural implements manually operated or animal driven" w.e.f. 01.07.2005, by the Orissa Value Added Tax (Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No. 13604/ Legis., dt. 09.09.2005, published in**

*the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law Department Notification No. 10823/Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005.*

*2. Substituted "Aquatic feed, poultry feed and cattle feed including grass, hay and straw" ibid.*

*3. Substituted "Books, periodicals and journals" ibid.*

*4. Inserted w.e.f. 01.04.2010, by Finance Department Notification No. 14298-CTA-32/2009-F. [SRO No.101/2010], dt. 31.03.2010, published in the Orissa Gazette Extraordinary No. 419, dt.31.03.2010. 5. Omitted "application forms" w.e.f. 01.04.2010, by Finance Department Notification No. 14298-CTA-32/2009-F. [SRO No.101/2010], dt. 31.03.2010, published in the Odisha Gazette Extraordinary No. 419, dt.31.03.2010.*

<b>5A</b>	1[Brass and bell metal wares]	
<b>5B.</b>	2[Cart driven by animal	
<b>6.</b>	3[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]	
<b>7.</b>	Charcoal	
<b>8.</b>	4[Coarse grains, that is to say, jower, ragi, bajra, kodon, suan and gurji]	
<b>9.</b>	Condoms and contraceptives	
<b>10</b>	Cotton and silk yarn in hank	
<b>11.</b>	Curd, Lussi, Butter milk and separated milk	
<b>12.</b>	5[Earthen pot and wares but not including glazed earthen wares, ceramic pots and wares]	
<b>13.</b>	Electrical energy	

*1. Inserted w.e.f. 01.07.2005, by the Orissa Value Added Tax (Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt.*

*09.09.2005, published in the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law Department Notification No. 10823/Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005. In the Ordinance No.2 of 2005 the entry was inserted as “Brass and bell metal wares manufactured in the State”.*

*2. Inserted w.e.f. 01.06.2007, vide Finance Department Notification No. 24981-CTA-14/2007-F.(SRO 342/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 973, dt. 31.05.2007.*

*3. Substituted “Charkha, Ambar Charkha, handlooms and handloom fabrics and Gandhi Topi” w.e.f. 01.07.2005, by the Orissa Value Added Tax (Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt. 09.09.2005, published in the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law Department Notification No. 10823/Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005.*

*4. Substituted “Coarse grains other than paddy, rice and wheat” *ibid.**

*5. Substituted “Earthen pot” *ibid.**

<b>14.</b>	1[Firewood except casuarina and eucalyptus timber]	
<b>15.</b>	2[Fishnet, fishnet twines, fishnet fabrics and country boats]	
<b>16.</b>	3[Fresh milk and pasteurized milk, but not including UHT milk, condensed milk and flavoured milk]	
<b>17.</b>	4[Fresh plants, saplings 5[, fresh leaves other than beedi/kendu leaves and green tea leaves] and fresh flowers, but not including kewada, kia, ketaki and mohua flowers]	
<b>18.</b>	6[Fresh vegetables including potato, onion, lemon and fresh fruits but not including wet dates]	
<b>19.</b>	Garlic and ginger	

1. Substituted "Firewood" w.e.f. 01.07.2005, by the Orissa Value Added Tax (Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt. 09.09.2005, published in the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law Department Notification No. 10823/Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005.
2. 2. Substituted "Fishnet and fishnet fabrics" ibid.
3. 3. Substituted "Fresh milk and pasteurized milk" ibid.
4. 4. Substituted "Fresh plants, saplings and fresh flowers" w.e.f. 01.07.2005, by the Orissa Value Added Tax (Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt. 09.09.2005, published in the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law Department Notification No. 10823/ Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005.
5. Inserted w.e.f. 01.06.2007, vide Finance Department Notification No. 24981-CTA-14/2007-F.(SRO 342/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 973, dt. 31.05.2007.
6. Substituted "Fresh vegetables including potato, onion, lemon and fresh fruits" w.e.f. 01.07.2005, by the Orissa Value Added Tax (Amendment) Act, 2005 Orissa Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt. 09.09.2005, published in the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law Department Notification No. 10823/Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005.

<b>20.</b>	1[All kinds of bangles except those made of precious metals]	
<b>2[20A.</b>	Goods taken under Customs bond for re-export after manufacturing or otherwise]	
<b>21.</b>	Human blood and blood plasma	
<b>22.</b>	Indigenous handmade musical instruments	

<p>3[22A.</p> <p>23.</p> <p>24.</p> <p>25.</p> <p>26.</p> <p>27.</p>	<p>Items covered by PDS (Public Distribution System)]</p> <p>Kumkum, bindi, alta and sindur</p> <p>4[Meat, fish, dry fish, prawn, fish seeds, fries and fingerlings, prawn/shrimp seeds and other aquatic products, eggs and livestock]</p> <p>National flag</p> <p>Organic manure</p> <p>5[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]</p>	<p><i>Meat, fish, dry fish, prawn, and other aquatic products, when not cured or frozen shall be exempted.</i></p>
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*1. Substituted "Glass bangles" w.e.f. 01.07.2005, by the Orissa Value Added Tax (Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt. 09.09.2005, published in the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law Department Notification No. 10823/Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005.*

*2. Inserted ibid.*

*3. Inserted ibid; and substituted "Items covered by PDS (Public Distribution System) other than kerosene" w.e.f. 28.06.2011, vide Finance Department Notification No. 29274-CTA-7/2011(Pt)-F.(SRO 502/2011), dt. 28.06.2011, published in the Orissa Gazette Extraordinary No. 1472, dt. 28.06.2011.*

*4. Substituted "Meat, fish, dry fish, prawn, and other aquatic products, eggs and livestock and animal hair" w.e.f. 01.07.2005, by the Orissa Value Added Tax (Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt. 09.09.2005, published in the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law*

**Department Notification No. 10823/Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005.**

**5. Substituted “Non-judicial stamp paper sold by Government Treasuries, postal items like envelope, post card etc. sold by Government; rupee note, sold to the Reserve Bank of India and cheques, loose or in book form” *ibid*.**

<b>1[27A.</b>	Pappad <b>2</b> [and handmade nuggets commonly known as <i>badi</i> ]]	
<b>28.</b>	<b>3</b> [Raw wool and animal hair]	
<b>29.</b>	Semen including frozen semen	
<b>30.</b>	Silk worm laying, cocoon and raw silk	
<b>31.</b>	<b>4</b> [Slate, slate pencils, chalk pencils, educational maps, globes and charts]	
<b>32.</b>	Tender green coconut	
<b>33.</b>	<b>5</b> [Toddy, Neera, Arak, handia and salap]	
<b>34.</b>	<b>6</b> [Bread (branded or otherwise)]	
<b>35.</b>	<b>7</b> [Common salt (branded or otherwise)]	

**1. Inserted w.e.f. 01.07.2005, by the Orissa Value Added Tax (Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt. 09.09.2005, published in the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law Department Notification No. 10823/Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005. 2. Inserted w.e.f. 01.06.2007, vide Finance Department Notification No. 24981-CTA-14/2007-F.(SRO 342/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 973, dt. 31.05.2007. 3. Substituted “Raw wool” w.e.f. 01.07.2005, by the Orissa Value Added Tax (Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt. 09.09.2005, published in the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law Department Notification No. 10823/Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005. 4. Substituted “Slate, slate pencils, educational maps, globes and charts” *ibid*.**

**5. Substituted “Toddy, Neera and Arak” ibid. 6. Substituted “Unbranded bread” ibid. 7. Substituted “Unprocessed and unbranded salt” ibid.**

1[35A.	[ * * * ]	
36.	Water other than— (i) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and (ii) water sold in sealed container	
37.	2[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]	
38.	Bhoga meant for being offered to the Deity and “Prasad” of any kind including ‘Mahaprasad of any kind’ sold within the compound of Sri Jagannath Temple at Puri and the Lingraj Temple and Ananta Basudeva Temple at Bhubaneswar.	<i>When sold inside the compound of any temple of religious institution governed under the Odisha Hindu Religious</i>
39.	3[Flattened or beaten rice, commonly known as Chuda/Hadumba, Puffed rice commonly known as Mudhi, Parched rice commonly known as Khai, and Puffed rice and Parched rice coated with sugar or gur ommonly known as Ukhuda and Muan]	<i>Endowments Act, 1951.</i>

**1. Inserted “Unmanufactured tobacco, beedis and tobacco used in the manufacture of beedis” w.e.f. 01.06.2007, vide Finance Department Notification No. 24981-CTA-14/2007-F.(SRO 342/07), dt. 31.05.2007, published in the Orissa a Gazette Extraordinary No. 973, dt. 31.05.2007; and omitted w.e.f. 08.12.2011, vide Finance Department Notification No.52002-CTA-7/2011-F.(SRO 1026/2011), dt. 08.12.2011, published in the Odisha Gazette Extraordinary No. 2651, dt. 08.12.2011.**

**2. Substituted “Articles manufactured from Palm juice, Palm leaves and Coconut leaves such as Baskets, Brushes and Mats” w.e.f. 01.07.2005, by the Orissa Value Added Tax (Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No.**

*13604/Legis., dt. 09.09.2005, published in the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law Department Notification No. 10823/ Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005.*

*3. Substituted "Flattened or beaten rice, commonly known as Chuda/ Hadumba, Puffed rice, commonly known as Mudhi, parched rice, commonly known as Khai" ibid.*

1[39A.	Fly ash 2[and fly ash bricks]	
40.	3[Handicraft goods including handmade coir products manufactured in Odisha, but not including artistic foot wear, cosmetic jewellery, embroidery works, zari works, gemstone, silver filigree and woollen carpet]	
41.	Sabai Grass and rope made thereof	
1[41A.	Indiamix/orimix for free distribution among the beneficiaries in Odisha]	
42.	Siali leaves, Sal leaves and leaf plates and cups pressed or stitched.	
1[43.	4[Seeds of oil seeds certified by the Certification Agency and Truthfully labeled seeds of oil seeds having prescribed standard and carrying prescribed label under the Seeds Act, 1966 and all seeds excluding oil seeds]	

*1. Inserted w.e.f. 01.07.2005, by the Orissa Value Added Tax (Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt. 09.09.2005, published in the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law Department Notification No. 10823/Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005.*

2. Added w.e.f. 02.07.2012, vide Finance Department Notification No. 24728-FIN-CT1-TAX-0025/2012/F. (SRO 343/2012), dt. 02.07.2012, published in the Orissa Gazette Extraordinary No. 1269, dt. 02.07.2012.

3. Substituted "Handicraft goods including handmade coir products" w.e.f. 01.07.2005, by the Orissa Value Added Tax (Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No. 13604/ Legis., dt. 09.09.2005, published in the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law Department Notification No. 10823/Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005.

4. Substituted "All seeds other than oil seeds" w.e.f. 01.09.2007, vide Finance Department Notification No. 35458-CTA-41/2005-F.(SRO 451/2007), dt. 27.08.2007, published in the Orissa Gazette Extraordinary No. 1520, dt. 27.08.2007.

1[44.	Handmade soap]	
2[45.	Gamucha and Lungi	
46.	Sale of Goods to Military Personnel/ Ex-Service Personnel in CSD Canteens]	
3[47.	Liquefied petroleum gas for domestic use]	

1. Inserted w.e.f. 01.06.2007, vide Finance Department Notification No. 24981-CTA-14/2007-F.(SRO 342/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 973, dt. 31.05.2007.

2. Inserted serial Nos. 45 and 46 w.e.f. 01.09.2007, vide Finance Department Notification No. 35458-CTA-41/2005-F. (SRO 451/2007), dt. 27.08.2007, published in the Orissa Gazette Extraordinary No. 1520, dt. 27.08.2007.

3. Added w.e.f. 28.06.2011, vide Finance Department Notification No. 29274-CTA-7/2011(Pt)-F. (SRO 502/2011), dt. 28.06.2011, published in the Orissa Gazette Extraordinary No. 1472, dt. 28.06.2011.

## SCHEDULE B

(See Section 14)

### LIST OF GOODS SUBJECT TO VALUE ADDED TAX ON TURNOVER OF SALES OR PURCHASES

#### PART I

#### Goods Taxable at the rate of 1%

Sl. No.	Description of goods	Condition of exemption (if any)
1.	[Bullion, that is to say gold, silver, platinum and other noble metal in mass and un-coined, pure and alloy]	
2.	[Jewellery and articles made of gold, silver, platinum and other noble metals whether studded with precious or semi-precious stones or synthetic gem stones or other materials or not]	
3.	[Precious stones including synthetic gems, semi-precious stones and pearls of all types]	
4.	[* * *]	

**1. Substituted "Bullion" w.e.f. 01.07.2005, by the Orissa Value Added Tax (Amendment) Act, 2005 Orissa Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt. 09.09.2005, published in the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law Department Notification No. 10823/Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005.**

**2. Substituted "Gold articles" *ibid*.**

**3. Substituted "Precious stones including synthetic gems and pearls of all types" *ibid*.**

**4. Omitted "Silver articles" *ibid*.**

**1**[PART II

**Goods taxable at the rate of 2**[5%]

Sl.No.	Description of goods	Condition of exemption (if any)
1.	Agricultural implements not operated manually or not driven by animal, parts components and accessories thereof	
2.	All processed 3[or preserved fruits and vegetables including sauce, puree,] 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	
4[4A.	All types of brooms including broom sticks, other than those specified elsewhere in schedules to this Act]	

**2. Substituted "4%" w.e.f. 01.04.2012, vide Finance Department Notification No. 12277FIN-CT1-TAX-0025/2012 (SRO 126/2012), dt. 30.03.2012, published in the Odisha Gazette Extraordinary No. 522, dt. 30.03.2012.**

**3. Substituted "fruits and vegetables including" w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F.(SRO 343/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 974, dt. 31.05.2007.**

**4. Inserted *ibid*.**

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**1. Substituted Part II—Goods taxable at the rate of 4% including Explanation thereto w.e.f. 01.07.2005, by the Orissa Value Added Tax (Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt. 09.09.2005, published in the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law Department Notification No. 10823/Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005. Part II as it was in force from 01.04.2005 to 30.06.2005 is given hereunder:**

- 1. Agricultural implements not operated manually or not driven by animal.**
- 2. All equipments for communications such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.) etc.**
- 3. All intangible goods like copyright, patent, rep license etc.**
- 4. All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles**
- 5. All types of yarn other than cotton and silk yarn in hank and sewing thread**
- 6. Aluminium utensils and enamelled utensils**
- 7. Arecanut powder and betel nut**
- 8. Bamboo**
- 9. Bearings**
- 10. Beedi leaves**
- 11. Beltings**
- 12. Bicycles, tricycles, cycle rickshaws & parts**
- 13. Bitumen**
- 14. Bone meal**
- 15. Branded bread Contd. on next page**
- 16. Bulk drugs**
- 17. Capital goods**
- 18. Castings**
- 19. Centrifugal, monobloc and submersible pumps and parts thereof**
- 20. Chemical fertilizers, pesticides, weedicides and insecticides**
- 21. Coffee beans and seeds, cocoa pod, green tea leaf and chicory**
- 22. Coir and Coir products excluding coir mattresses and hand made coir products**
- 23. Cotton and cotton waste**

- 24. Crucibles**
- 25. Declared goods as specified in Section 14 of the Central Sales Tax Act, 1956**
- 26. Drugs and medicines**
- 27. Edible oils, oil cake and de-oiled cake**
- 28. Electrodes**
- 29. Exercise book, graph book and laboratory note book**
- 30. Ferrous and non-ferrous metals and alloys; non-metals such as aluminium, copper, zinc and extrusions of those**
- 31. Fibres of all types and fibre waste**
- 32. Flour, atta, maida, suji, besan, etc.**
- 33. Fried grams**
- 34. Gur, jaggery and edible variety of rub gur**
- 35. Hand pumps and spare parts**
- 36. Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower**
- 37. Hose pipes**
- 38. Hosiery goods**
- 39. Husk and bran of cereals**
- 40. Ice**
- 41. Incense sticks commonly known as, agarbatti, dhupkathi or dhupbati**
- 42. Industrial cables (High voltage cables, XLPE Cables, Jelly filled cables, optical fibres)**
- 43. IT products including computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof, cellular phone, SIM card**
- 44. Kerosene oil sold through PDS**
- 45. Industrial inputs and packing materials as may be notified by the State Government**
- 46. Napa Slabs (Rough flooring stones)**
- 47. Newars**
- 48. Ores and minerals**
- 49. Paddy, rice, wheat and pulses**
- 50. Paper and newsprint**
- 51. Pipes of all varieties including GI pipes, CI pipes, ductile pipes and PVC pipes**
- 52. Plastic foot wear**

53. Printed material including diary, calendar etc.
54. Printing ink excluding toner and cartridges
55. Processed and branded salt
56. Pulp of bambo, wood and paper
57. Rail coaches, engines and wagons
58. Readymade garments
59. Renewable energy devices and spare parts
60. Safety matches
61. Seeds
62. Sewing machines
63. Ship and other water vessels
64. Silk fabrics (subject to abolition of rental agreement)
65. Skimmed milk powder
66. Solvent oils other than organic solvent oil
67. Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies
68. Sports goods excluding apparels and footwear
69. Starch
70. Sugar and Khandasari
71. Tamarind
72. Textile fabric
73. Tobacco
74. Tractors, Threshers, harvesters and attachments and parts thereof
75. Transmission towers
76. Umbrella except garden umbrella
77. Vanaspati (Hydrogenated Vegetable Oil)
78. Vegetable oil including gingili oil, bran oil
79. Writing instruments

**Explanation.—**

**The goods “Sugar”, “Textile Fabric” and “Tobacco” appearing against Sl. Nos. 70, 72 and 73 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.]\*\*\*\*\***

5.	Asphalting roofing	
6.	All kinds of bricks including 1[* * *], 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 hank	
8.	All kinds of utensils/pressure cookers/pans except utensils made of precious metals	
9.	2 [Aluminium in all its forms including all aluminium products other than those specified elsewhere in schedules to this Act]	
10.	Aluminium conductors, 3[All Aluminium Alloy Conductors (AAACs)] and Aluminium conductors steel reinforced (ACSRs)	

**1. Omitted “fly ash bricks” w.e.f. 02.07.2012, vide Finance Department Notification No. 24738-FIN-CT1-TAX-0025/2012-F.(SRO 345/2012), dt. 02.07.2012, published in the Odisha Gazette Extraordinary No. 1271, dt. 02.07.2012.**

**2. Substituted “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” w.e.f. 01.04.2010, vide Finance Department Notification No. 14302-CTA-32/ 2009-F.(SRO 102/2010), dt. 31.03.2010, published in the Orissa Gazette Extraordinary No. 420, dt. 31.03.2010.**

**3. Substituted “AARs” w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F.(SRO 343/07)dt.31.05.2007,published in the Orissa Gazette Extraordinary No. 974, dt. 31.05.2007.**

11.	Areca nuts, betel nut and powder thereof	
12.	<p>1[2[Aviation Turbine Fuel (ATF) and Aviation gas (AV Gas)]</p> <p><b>Explanation.—</b></p> <p>For the purpose of this entry the goods Aviation Turbine Fuel (ATF) and Aviation gas (AV Gas) shall be subject to levy of tax for a period of five years from the 1<sup>st</sup> December, 2013.]</p>	

**1. Substituted w.e.f. 01.04.2010, vide Finance Department Notification No. 14302-CTA-32/2009-F. (SRO 102/2010), dt. 31.03.2010, published in the Orissa Gazette Extraordinary No. 420, dt. 31.03.2010. Prior to substitution, column 2 of serial No. 12 stood thus: [Aviation Turbine Fuel sold to 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.]**

**2. Substituted w.e.f. 01.12.2013, vide Finance Department Notification No. 35833-FIN-CT1-TAX-0055--2012. (SRO 700/2013), dt. 30.11.2013, published in the Orissa Gazette Extraordinary No. 2334, dt. 30.11.2013. Prior to substitution, serial No. 12 stood thus: [Aviation Turbine Fuel sold to An Aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines. Explanation. — For the purpose of this entry, “SCHEDULED AIRLINES” means the airlines which have been permitted by the Central Government to operate any scheduled air transport services.]**

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	
1[18A.	E-Bikes]	

**1. Inserted w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F.(SRO 343/07), dt. 31.05.2007, published in the Odisha Gazette Extraordinary No. 974, dt. 31.05.2007.**

19.	Bitumen	3[including Crumb Rubber Modified	
20.	Bitumen(CRMB) and Polymer Modified Bitumen(PMB)], Coal Tar and Road Tar		
1[20A.	Bio-mass briquettes, Bio-fertilizers, micronutrients, plant growth promoters, plant growth regulators and plant hormones		
21.	Boiler and parts thereof]		
22.	Bone meal		
23.	Bulk drugs		
2[23A.	Buckets made of iron and steel, aluminum, plastic or other materials except precious materials		
	Bunker Fuel (Furnace Oil) and Lubricants when sold to vessel on International Run only]		

**1. Inserted w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F. (SRO 343/07), dt. 31.05.2007, published in the Orissaa Gazette Extraordinary No. 974, dt. 31.05.2007.**

**2. Inserted w.e.f. 01.08.2010, vide Finance Department Notification No. 30896-CTA-5/2010-F.(SRO 288/2010), dt. 15.07.2010, published in the Odisha Gazette Extraordinary No. 1126, dt. 15.07.2010.**

**3. Inserted w.e.f. 18.06.2014, vide Finance Department Notification No. 18454-FIN-CT1-TAX-0012-2013(SRO -----), dt. 18.06.2014, published in the Odisha Gazette Extraordinary No. -----, dt. 18.06.2014.**

24.	Capital goods as defined in sub-section (8) of Section 2 of the Odisha Value Added Tax Act, 2004	
25.	Candles 1[, wax, paraffin wax of all grade standards other than food grade standard including standard wax and match wax]]	
2[25A.	Cashew kernel and cashew nut]	
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 and insecticides, germicides, herbicides and fungicides	
3[30A.	Chicken products]	
31.	Coal in all its forms, but excluding charcoal	
31A.	4[Coconut oil]	
32.	Coke	

**1. Added w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F. (SRO 343/07), dt. 31.05.2007, published in the Odisha Gazette Extraordinary No. 974, dt. 31.05.2007.**

**2. Inserted w.e.f. 01.03.2008, vide Finance Department Notification No. 8013-CTA-14/2007-F. (SRO 117/2008), dt. 25.02.2008, published in the Odisha Gazette Extraordinary No. 505, dt. 25.02.2008.**

**3. Inserted w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F. (SRO 343/07), dt. 31.05.2007, published in the Odisha Gazette Extraordinary No. 974, dt. 31.05.2007.**

**4. Inserted w.e.f. 08.12.2011, vide Finance Department Notification No. 52006-CTA-7/2011-F. (SRO 1027/2011), dt. 08.12.2011, published in the Odisha Gazette Extraordinary No.2652, dt. 08.12.2011.**

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 handmade 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 unginned, baled, pressed or otherwise, but not including cotton waste	
1[40.	[* * *]	
41.	Cereals, that is to say, paddy (Oryza sativa L.), rice (Oryza sativa L.), wheat (Triticum vulgare, T.Compactum, T.sphaero coccum, T.durum, T.aestivum L., T.dicoccum), maize (Zea mays L.), kutki (Panicum miliare L.), barley (Hordeum vulgare 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	

	<p>minerals and whether or not subjected to all or any of the following processes:</p> <p>(i) decantation;</p> <p>(ii) de-salting;</p> <p>(iii) dehydration;</p> <p>(iv) stabilisation in order to normalise the vapour pressure;</p> <p>(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;</p> <p>(vi) the addition of only those hydrocarbons previously covered by the physical methods during the course of the above mentioned processes; and</p> <p>(vii) any other minor process (including addition of pour point depressants or flow improvers) which does not change the essential character of the substance</p>	
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**1. Omitted "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" w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F.(SRO 343/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 974, dt. 31.05.2007.**

<p><b>45.</b></p> <p><b>46.</b></p>	<p>Crucibles</p> <p>1[Drugs and medicines, whether patent or proprietary including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings, medicated ointments produced under license issued under</p>	
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	the Drugs and Cosmetics Act, 1940 (23 of 1940)] 2[Excluding all Pharmaceutical Oral Liquid Preparations other than Homeopathic and Ayurvedic drugs containing absolute alcohol 20% v/v or more in the finished product]	
47.	Edible oils 3[* * *]	
48.	Electrodes including welding electrodes and welding rods	
48A.	4[Excavator, back-hoe loader, bulldozer 5[, all kinds of crane and wheel loader]]	

**1. Substituted Serial No.46 w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F.(SRO 343/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 974, dt. 31.05.2007. Prior to substitution the entry stood thus:**

**[Drugs and medicines including vaccines, syringes and dressing 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 including tooth paste, tooth powders, cosmetics, toilet articles and soaps;**

**(c) mosquito repellants in any form]**

**2. Added w.e.f. 11.04.2013, vide Finance Department Notification No. 14355-FIN-CT1-TAX-0053/2012-F.(SRO 200/2013), dt. 11.04.2013, published in the Odisha Gazette Extraordinary No.679, dt. 11.04.2013. 3. Omitted "other than coconut oil" w.e.f. 08.12.2011, vide Finance Department Notification No. 52006-CTA-7/2011-F.(SRO 1027/2011), dt. 08.12.2011, published in the Odisha Gazette Extraordinary No. 2652, dt. 08.12.2011. 4. Inserted w.e.f. 08.12.2011, vide Finance Department Notification No. 52006-CTA-7/2011-F.(SRO 1027/2011), dt. 08.12.2011, published in the Odisha Gazette Extraordinary No. 2652, dt. 08.12.2011. 5. Added w.e.f. 02.07.2012, vide Finance Department Notification No. 24738-FIN-CT1-TAX-0025/2012-F.(SRO 345/2012), dt. 02.07.2012, published in the Odisha Gazette Extraordinary No. 1271, dt. 02.07.2012.**

<b>49.</b>	Exercise book, graph book, laboratory note book and drawing book	
<b>50.</b>	Ferrous and non-ferrous metals and alloys and extrusions thereof	
<b>51.</b>	Feeding bottles and nipples	
<b>52.</b>	Fibres of all types including fibre rope and fibre waste	
<b>53.</b>	Flour of cereals and pulses whether single or in a mixed form including atta, maida, suji, besan, dalia and rawa	
<b>54.</b>	Fried and roasted grams	
<b>54A.</b>	<b>1</b> [Glucose, Glucon-C and Glucon-D]	
<b>54AA.</b>	<b>2</b> [Glass and glass sheets]	
<b>55.</b>	Gur, jaggery and edible variety of rub gur	
<b>56.</b>	Hand pumps and spare parts	
<b>57.</b>	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower excluding mahua flower	
<b>58.</b>	Hides and skins, whether in raw or dressed state	
<b>59.</b>	Hose pipes and fittings thereof	
<b>60.</b>	Hosiery goods	
<b>61.</b>	Honey	
<b>62.</b>	Paddy bran and rice bran	
<b>62A.</b>	<b>2</b> [Plywood, laminates, particle board, hard board, block board, medium density fibre (MDF) board, veneer and insulated board]	
<b>63.</b>	Ice	
<b>64.</b>	Imitation jewellery, beads of glass, plastic or any metal other than precious metals hair pins, hair clips	

<b>65.</b>	and hair bands Incense sticks commonly known as, agarbatti, dhupkathi or dhupbati, havan samagri including 3[camphar or karpoor,] sambrani or lobhana	
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**1. Inserted w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F.(SRO 343/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 974, dt. 31.05.2007.**

**2. Inserted w.e.f. 08.12.2011, vide Finance Department Notification No. 52006-CTA-7/2011-F.(SRO 1027/2011), dt. 08.12.2011, published in the Orissa Gazette Extraordinary No.2652, dt. 08.12.2011.**

**3. Inserted w.e.f. 02.07.2012, vide Finance Department Notification No. 24738-FIN-CT1-TAX-0025/2012-F.(SRO 345/2012), dt. 02.07.2012, published in the Orissa Gazette Extraordinary No. 1271, dt. 02.07.2012.**

<b>66.</b>	Insulator	
<b>67.</b>	Industrial cables (High voltage cables, XLPE Cables, 1[PVC cables,] Jelly filled cables, optical fibres)	
<b>68.</b>	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 tin free 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 3[copper, and barbed wire;]

(xvi) defectives, rejects, cuttings and end pieces of any of the above categories

2[(xvii)fabricated iron and steel structurals used for plants and machineries]

1. *Inserted w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F.(SRO 343/07), dt. 31.05.2007, published in the Odisha Gazette Extraordinary No. 974, dt. 31.05.2007.*
2. *Inserted ibid.*
3. *Substituted "copper;" w.e.f. 08.12.2011, vide Finance Department Notification No. 52006-CTA-7/2011-F.(SRO 1027/2011), dt. 08.12.2011, published in the Odisha Gazette Extraordinary No. 2652, dt. 08.12.2011*

69.	<p>Computer and its spare parts and accessories and IT products, i.e.</p> <p>(a) 1[Cellular phones costing up to rupees five thousands], parts and accessories thereof, CDs. and DVDs</p> <p>(b) Word Processing Machines, Electronic Typewriters and Electronic Calculators</p> <p>(c) Computer Systems and Peripherals, Electronic Diaries</p> <p>(d) Parts and Accessories for items listed above</p> <p>(e) DC Micro motors/stepper of an output not exceeding 37.5 Watts</p> <p>(f) Parts of items listed above</p> <p>(g) Uninterrupted Power Supplies (UPS) and their parts</p> <p>(h) Permanent magnets and articles intended to become permanent magnets (Ferrites)</p> <p>(i) Electrical Apparatus for line telephony and line telephony, including line telephone sets with cordless handsets and telecommunication apparatus for carries current line systems or for digital line systems,</p>	
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	<p>videophones</p> <p>(j) Microphones, Multimedia Speakers, Headphones, Earphones and Combines Microphone/Speaker Sets and their parts excluding speakers used in TV/Radio</p> <p>(k) Telephone answering machines</p> <p>(l) Parts of Telephone answering machines</p> <p>(m) Prepared unrecorded media for sound recording or similar recording of other phenomena</p> <p>(n) IT software on any media</p> <p>(o) Transmission apparatus other than apparatus for radio broadcasting or apparatus, 2[* * *]</p> <p>(p) Radio communication receivers, Radio pagers</p> <p>(q) Aerials, antennas and their parts of items at (o) and (p) listed above</p> <p>(r) LCD Panels, LED Panels and parts thereof</p> <p>(s) Electrical capacitors, fixed, variable or adjustable (Preset) and parts thereof</p> <p>(t) Electrical resistors (including rheostats and potentiometers), other than heating resistors</p> <p>(u) Printed circuits</p> <p>(v) Switches, Connectors and Relays for up to 5 Amps Voltage not exceeding 250 Volts, Electronic fuses</p> <p>(w) Data/Graphic Display tubes, other than TV picture tubes and parts thereof</p> <p>(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</p>	
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	piezoelectric crystals (y) Electronic Integrated Circuits and Micro-assemblies (z) Signal generators and parts thereof	
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**1. Substituted “cellular phones” ibid.**

**2. 1. Omitted “digital still image video cameras” w.e.f. 08.12.2011, vide Finance Department Notification No. 52006-CTA-7/2011-F.(SRO 1027/2011), dt. 08.12.2011, published in the Odisha Gazette Extraordinary No. 2652, dt. 08.12.2011.**

<b>70.</b>	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 (Crotalaria juncea) whether baled or otherwise.	
<b>171.</b>	[* * *]	
<b>72.</b>	Kerosene lamp/lantern, petromax and glass chimney	
<b>73.</b>	Kattha (Catechu)	
<b>273A.</b>	[Kites]	
<b>273B.</b>	[Knitting wool]	
<b>74.</b>	Industrial inputs as may be notified by the State Government	
<b>274A.</b>	[Lac and shellac]	
<b>75.</b>	Linear alkyl benzene, L.A.B. Sulphuric acid, Alra Olefin Sulphonate	
<b>375A.</b>	[* * *]	
<b>4[76.</b>	[* * *]	

<b>2[76A.</b>	Mat locally known as masina/sapa]	
<b>77.</b>	Medical equipment/devices and medical implants	
<b>2[77A.</b>	Mixed PVC stabiliser]	
<b>2[77B.</b>	Mixture, bhujia, numkin, farshan and rusk, that is, hardened bread]	
<b>78.</b>	Napa Slabs and Shahabad stones (Rough flooring stones)	
<b>79.</b>	Newars	
<b>80.</b>	Ores and minerals	

**1. Omitted “Kerosene sold through PDS (Public Distribution System)” w.e.f. 28.06.2011, vide Finance Department Notification No. 29274-CTA-7/ 2011(Pt)-F. (SRO 502/2011), dt. 28.06.2011, published in the Odisha Gazette Extraordinary No. 1472, dt. 28.06.2011.**

**2. Inserted w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F. (SRO 343/07), dt. 31.05.2007, published in the Odisha Gazette Extraordinary No. 974, dt. 31.05.2007.**

**3. Inserted “Liquefied petroleum gas for domestic use]” w.e.f. 18.04.2006, by the Finance Department Notification No.28817-CTA-114/2005 (Pt.-I) - F. (SRO o.398/2006), dt. 01.07.2006 vide Odisha Gazette Extraordinary No. 936, dt.01.07.2006; and omitted w.e.f. 28.06.2011, vide Finance Department Notification No. 29274-CTA-7/2011(Pt)-F.(SRO 502/2011), dt. 28.06.2011, published in the Odisha Gazette Extraordinary No. 1472, dt. 28.06.2011.**

**4. Omitted “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)” w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/ 2007-F.(SRO 343/07), dt. 31.05.2007, published in the Odisha Gazette Extraordinary No. 974, dt. 31.05.2007.**

<b>81.</b>	Oil cake	
<b>82.</b>	Oilseeds, that is to say,— (i) Groundnut or peanut (Arachis hypogaea)	

	<p>(ii) Sesamum or Til (<i>Sesamum orientale</i>)</p> <p>(iii) Cotton seed (<i>Gossypium Spp.</i>)</p> <p>(iv) Soyabean (<i>Glycine seja</i>)</p> <p>(v) Rapeseed and Mustard:</p> <ol style="list-style-type: none"><li>1. Toria (<i>Brassica campestris var toria</i>)</li><li>2. Rai (<i>Brassica juncea</i>)</li><li>3. Jamba-taramira (<i>Eruca satiya</i>)</li><li>4. Sarson, yellow or brown (<i>Brassica campestris var sarson</i>)</li><li>5. Banarasi Rai or true Mustard (<i>Brassica nigra</i>)</li></ol> <p>(vi) Linseed (<i>Linum usitatissimum</i>)</p> <p>(vii) Castor (<i>Richinus communis</i>)</p> <p>(viii) Coconut (i.e., copra excluding tender green coconuts) (<i>cocos nucifera</i>)</p> <p>(ix) Sunflower (<i>Helianthus annus</i>)</p> <p>(x) Niger seed (<i>guizotia obyssinica</i>)</p> <p>(xi) Neem, vepa (<i>Azadirachta indica</i>)</p> <p>(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>)</p> <p>(xiii) Karanja, Pongam, Honga (<i>Pongamia pinnata</i> syn, <i>P. Glabra</i>)</p> <p>(xiv) Kusum (<i>Schleichera oleosa</i>, Syn. <i>S.Trijuga</i>)</p> <p>(xv) Punna, Undi (<i>Calophyllum inophyllum</i>)</p> <p>(xvi) Kokum (<i>Carcinia indica</i>)</p> <p>(xvii) Sal (<i>Shorea robusta</i>)</p> <p>(xviii)Tung (<i>Aleurites fordi</i> and <i>A Montana</i>)</p> <p>(xix) Red palm (<i>Elaeis guinensis</i>)</p>	
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	1[(xx) Safflower (Carthamus tinctorius) but excluding seeds of oil seeds as specified in Schedule A]	
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**1. Substituted “(xx) Safflower (Carthamus tinctorius)” w.e.f. 01.09.2007, vide Finance Department Notification No. 35458-CTA-41/2005-F. (SRO 451/2007), dt. 27.08.2007, published in the Odisha Gazette Extraordinary No. 1520, dt. 27.08.2007.**

<b>83.</b>	Packing materials of all kinds including gunny bags, Hessian cloth, jute twines, but excluding storage tanks made up of any materials	
<b>84.</b>	Pulses and dals of all kinds	
<b>85.</b>	Paper of all kinds including paper board, straw board, card board, waste paper, paper for computer printing, photographic paper and newsprint	
<b>86.</b>	Pipes of all varieties and fittings thereof	
<b>87.</b>	1[Footwear of all types including plastic footwear, howai chappal and straps thereof having maximum retail price up to rupees four hundred <b>provided that</b> MRP is indelibly marked or embossed on the footwear itself]	
<b>88.</b>	Plastic granules, plastic powder and master batches	
<b>89.</b>	Porridge 2[, vermicelli and noodles]]	
<b>90.</b>	Printed material including diary, calendar, paper envelopes, race cards, catalogues, greeting cards, invitation cards, humor post cards, picture post	

	cards, cards for special occasions, publications which publicise mainly goods, services and articles for commercial purpose, 3[* * *] 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	
294A.	[Rakhi]	
95.	Readymade garments	
295A.	[Religious pictures not for use as calendar]	

**1. Substituted "Moulded plastic foot wear, hawai chappal and straps thereof" w.e.f. 01.04.2010, vide Finance Department Notification No. 14302-CTA- 32/2009-F.(SRO 102/2010), dt. 31.03.2010, published in the Odisha Gazette Extraordinary No. 420, dt. 31.03.2010.**

**2. Inserted w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F.(SRO 343/07), dt. 31.05.2007, published in the Odisha Gazette Extraordinary No. 974, dt. 31.05.2007. 3. Omitted "application forms" w.e.f. 01.04.2010, vide Finance Department**

**Notification No. 14302-CTA-32/2009-F.(SRO 102/2010), dt. 31.03.2010, published in the Odisha Gazette Extraordinary No. 420, dt. 31.03.2010.**

96.	Renewable energy devices and spare parts	
97.	Sand, soil, spalls, morrum, boulders, grit, chips, metal, bajuri and earth 1[* * *]	
98.	Safety matches	

<b>298A.</b>	[Sanitary napkins and diapers]	
<b>99.</b>	Scraps of all kinds	
<b>100.</b>	Sewing machines, parts and accessories thereof Ship and other water vessels	
<b>101.</b>	Silk fabrics excluding handloom silks	
<b>102.</b>	Skimmed milk powder, khoya/khoa, condensed milk, flavoured milk and UHT milk	
<b>103.</b>	Solvent oils other than organic solvent oil	
<b>104.</b>	Spices of all varieties and forms including cumin seed, aniseed, hing (asafoetida), turmeric and dry chillies	
<b>106.</b>	Sports goods excluding apparels and footwear	
<b>107.</b>	Starch and sago	
<b>2107A.</b>	[Soya nuggets commonly known as soya badi]	
<b>108.</b>	Sugar	
<b>109.</b>	Sugar not manufactured in India and Khandasari	
<b>109A.</b>	<b>3</b> [Sugar candy/misri]	
<b>110.</b>	Spectacles, parts and components thereof, contact lens and lens cleaner	
<b>111.</b>	Sweetmeats	
<b>112.</b>	Tamarind, Tamarind seed, kernel and powder	
<b>3112A.</b>	[Tea]	
<b>4[112B.</b>	Tarpaulins of all varieties]	

**1. Omitted "used in construction work" w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F. (SRO 343/07), dt. 31.05.2007, published in the Odisha Gazette Extraordinary No. 974, dt. 31.05.2007. 2. Inserted w.e.f. 02.07.2012, vide Finance Department Notification No. 24738-FIN-CT1-TAX-0025/2012-F.(SRO 345/2012), dt. 02.07.2012, published in the Odisha Gazette Extraordinary No. 1271, dt. 02.07.2012.**

**3. Inserted w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F.(SRO 343/07), dt. 31.05.2007, published in the Odisha Gazette Extraordinary No. 974, dt. 31.05.2007. 4. Inserted w.e.f. 01.04.2010, vide Finance Department Notification No. 14302-CTA-32/2009-F. (SRO 102/2010), dt. 31.03.2010, published in the Odisha Gazette Extraordinary No. 420, dt. 31.03.2010.**

<b>113.</b>	Textile fabric 1[and made up sarees]	
<b>114.</b>	Made up Textile articles such as articles of apparels of all sorts, 2[* * *] 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, 3[towel, 4[* * *]] terry towel excluding tents, tarpaulins, durries, galicha and carpets	
<b>115.</b>	Nuts, Bolts, Screws and Fasteners	
<b>116.</b>	5[* * *]	
<b>117.</b>	Tools	
<b>118.</b>	Toys excluding electronic toys	
<b>119.</b>	Tractors, threshers, harvesters and attachments and parts there of excluding tyres, tubes and flaps	
<b>120.</b>	Transformers	
<b>121.</b>	Transmission towers	
<b>121A.</b>	6[Tyre retreading materials including tread rubber]	

**1. Added w.e.f. 08.12.2011, vide Finance Department Notification No. 52006-CTA-7/2011-F. (SRO 1027/2011), dt. 08.12.2011, published in the Odisha Gazette Extraordinary No. 2652, dt. 08.12.2011. 2. Inserted "made up sarees" w.e.f. 01.06.2007, vide Finance Department**

**Notification No. 24984-CTA-14/2007-F. (SRO 343/07), dt. 31.05.2007, published in the Odisha Gazette Extraordinary No. 974, dt. 31.05.2007; and omitted w.e.f. 08.12.2011, vide Finance Department Notification No. 52006-CTA-7/2011-F. (SRO 1027/2011), dt. 08.12.2011, published in the Odisha Gazette Extraordinary No. 2652, dt. 08.12.2011.**

**3. Inserted w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F. (SRO 343/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 974, dt. 31.05.2007.**

**4. Omitted "gamucha, lungi" w.e.f. 01.09.2007, vide Finance Department Notification No. 35458-CTA-41/2005-F. (SRO 451/2007), dt. 27.08.2007, published in the Orissa Gazette Extraordinary No. 1520, dt. 27.08.2007.**

**5. Omitted "tobacco" w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F. (SRO 343/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 974, dt. 31.05.2007.**

**6. Inserted w.e.f. 01.04.2010, vide Finance Department Notification No. 14302-CTA-32/2009-F. (SRO 102/2010), dt. 31.03.2010, published in the Orissa Gazette Extraordinary No. 420, dt. 31.03.2010.]**

<b>122.</b>	Umbrella including garden umbrella, parts and components thereof	
<b>1[123.</b>	* * *]	
<b>2[123A.</b>	[Used car]	
<b>124.</b>	Vanaspati (Hydrogenated Vegetable Oil) and ghee	
<b>125.</b>	Vegetable oil including gingili oil, bran oil <b>3[* * *]</b>	
<b>126.</b>	Wet dates	
<b>2[126A.</b>	Windmill for water pumping and for generation of electricity]	
<b>127.</b>	Wooden crates	
<b>4[128.</b>	* * *]	

**1. Omitted "Unmanufactured tobacco, unbranded tobacco products, cigars, cheroots, tobacco substitutes cigarillos, cut tobacco, unbranded 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" w.e.f.**

*01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F.(SRO 343/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 974, dt. 31.05.2007.*

*2. Inserted w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F.(SRO 343/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 974, dt. 31.05.2007.*

*3. Omitted w.e.f. 08.12.2011, vide Finance Department Notification No. 52006-CTA-7/2011-F.(SRO 1027/2011), dt. 08.12.2011, published in the Orissa Gazette Extraordinary No. 2652, dt. 08.12.2011. Prior to substitution the explanation stood thus: a [Explanation.— For the purpose of this entry ‘VEGETABLE OIL’ shall not be construed to include and shall always be deemed not to have included coconut oil] a. Added explanation to Entry 125 w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F.(SRO 343/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 974, dt. 31.05.2007; and*

*4. Omitted “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)” w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F.(SRO 343/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 974, dt. 31.05.2007.*

<b>129.</b>	Writing instruments, writing ink, eraser, geometry box, dissection box, refills, scales, nibs, crayons and pencil sharpeners	
<b>1[130.</b>	Weighing machines and weighing scales and weights of all kinds]	
<b>1[131.</b>	Zipper and zip fasteners and parts thereof]	
	<b>2[Explanation.—</b>	
	The goods “Sugar” and <b>3[</b> ‘ Textile fabric and made up sarees’] appearing against Sl. Nos. 108 and 113 shall be subject to levy of tax under this Act from such date as would be notified by the Government.]]	

1. Inserted w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F.(SRO 343/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 974, dt. 31.05.2007.

2. Substituted w.e.f. 16.07.2011, vide Finance Department Notification No. 31432-CTA-7/2011(Pt)-F.(SRO 583/2011), dt. 16.07.2011, published in the Orissa Gazette Extraordinary No. 1654, dt. 16.07.2011. Prior to substitution the explanation stood thus:

[Explanation.—

The goods “Sugar”, “Textile Fabric” and a [“Tobacco”] appearing against Sl. Nos. a [108 and 113] 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.]

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a. Substituted “108, 113 and 116” w.e.f. 01.06.2007, vide Finance Department Notification No. 24984-CTA-14/2007-F.(SRO 343/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 974, dt. 31.05.2007. The position with regard to “tobacco” appearing against serial No. 116 appears to have been changed in view of Sections 10 and 11 of Chapter III of the Taxation Laws (Amendment) Act, 2007 (No. 16 of 2007), assented to on 26.03.2007 (Gol, Ext. No.21, dt.28.03.2007), w.e.f. 01.04.2007 vide Govt. of India, Ministry of Finance (Department of Revenue) Notification F.No.1/2007-CSTF. No.34/135/2005-ST [SO 464(E)], dt. 29.03.2007 (Gol, Ext. 335, dt.29.03.2007).

3. Substituted “textile fabric” w.e.f. 08.12.2011, vide Finance Department Notification No. 52006-CTA-7/2011-F.(SRO 1027/2011), dt. 08.12.2011, published in the Orissa Gazette Extraordinary No. 2652, dt. 08.12.2011. Sch. B]

**1**[PART IIA  
Goods taxable at other rates]

Sl.No.	Description of goods	Rate of tax as applicable
1.	Unmanufactured tobacco, beedis and tobacco used in manufacture of beedis	<b>10%</b>
2.	Tobacco and its products other than unmanufactured tobacco, beedis and tobacco used in manufacture of beedis-	<b>25%</b>
3.	<b>2</b> [All Pharmaceutical Oral Liquid Preparations other than Homoeopathic and Ayurvedic drugs containing absolute alcohol 20% v/v or more in the finished product	<b>50%]</b>
4.	<b>3</b> [Pre-owned commercial vehicle sold through Registered dealers (Explanation – The selling dealer shall not be entitled to any claim for input tax credit on the tax paid on the materials purchased for use in renovation or repair of the pre-owned commercial vehicle before resale.)]	<b>2%</b>

**1. Inserted w.e.f. 02.07.2012, vide Finance Department Notification No. 24738-FIN-CT1-TAX-0025/2012-F. (SRO 345/2012), dt. 02.07.2012, published in the Orissa Gazette Extraordinary No. 1271, dt. 02.07.2012.**

**2. Inserted w.e.f. 11.04.2013, vide Finance Department Notification No. 14355-FIN-CT1-TAX-0053/2012-F. (SRO 200/2013), dt. 11.04.2013, published in the Odisha Gazette Extraordinary No. 679, dt. 11.04.2013.**

***3. Inserted w.e.f. 17.01.2014, vide Finance Department Notification No. 1276-FIN-CT1-TAX-0009/2013-F. (SRO 17/2014), dt. 17.01.2014, published in the Odisha Gazette Extraordinary No. 133, dt. 17.01.2014.***

### **PART III**

**Goods taxable at the rate of 1[13.5%]**

(All other goods except those specified in Schedule C)

- 1. Substituted "12.5%" w.e.f. 01.04.2011, vide Finance Department Notification No. 12390-CTA-7/2011-F. (SRO 126/2011), dt. 26.03.2011, published in the Orissa Gazette Extraordinary No. 622, dt. 26.03.2011.***

## SCHEDULE C

(See Section 14)

### LIST OF GOODS SUBJECT TO TAX AT A SINGLE POINT ON TURNOVER OF SALES OR PURCHASES

Sl.No.	Description of goods	Rate of tax as applicable
1.	1[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]	20%
2.	2[Country liquor] -	20%
3.	3[8[Light Diesel Oil ]	20%
4[3A.	5[Motor Spirit including Petrol, High Speed Diesel]]	9[20%]
4	Narcotics	20%
6[5.	* * *	
7[5.	* * *	
6.	[* * *]	

1. Substituted "Liquor including Country Liquor" w.e.f. 01.07.2005, by the Odisha Value Added Tax (Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt. 09.09.2005, published in the Odisha Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Odisha Ordinance No.2 of 2005), vide Law Department Notification No. 10823/ Legis., dt. 30.06.2005, published in the Odisha Gazette Extraordinary No. 1034, dt.01.07.2005.

2. Substituted "Molasses" w.e.f. 01.07.2005, by the Odisha Value Added Tax (Amendment) Act, 2005 (Odisha Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt. 09.09.2005, published in the Odisha Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Odisha Value Added Tax (Amendment) Ordinance, 2005 (Odisha Ordinance No.2 of 2005), vide Law Department Notification No. 10823/Legis., dt. 30.06.2005, published in the Odisha Gazette Extraordinary No. 1034, dt.01.07.2005.

3. Substituted serial No.3 including explanation thereto w.e.f. 01.04.2010, vide Finance Department Notification No. 14306-CTA-32/2009-F. (SRO103/2010), dt. 31.03.2010, published in the Orissa Gazette Extraordinary No. 421, dt. 31.03.2010. Prior to substitution serial No.3 stood thus:

[3. a[b[Motor spirit including light diesel oil and aviation turbine fuel except when 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]

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a. Substituted "Motor spirit including petrol, high speed diesel and aviation turbine fuel and light diesel oil" w.e.f. 01.06.2007, vide Finance Department Notification No. 24987-CTA-14/2007-F.(SRO 344/07), dt. 31.05.2007, published in the Orissa Gazette Extraordinary No. 975, dt. 31.05.2007.

b. Substituted "Motor spirit including petrol, high speed diesel, light diesel oil and aviation turbine fuel except when sold to a Turbo- Prop Aircraft" w.e.f. 07.06.2008, vide Finance Department Notification No. 28816-CTA-14/2007-F.(SRO No.303/2008), dt. 06.06.2008, published in the Orissa Gazette Extraordinary No. 1101, dt. 06.06.2008.

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4. Inserted serial No.3A w.e.f. 07.06.2008, vide Finance Department Notification No. 28816-CTA-14/2007-F. (SRO No.303/2008), dt. 06.06.2008, published in the Orissa Gazette Extraordinary No. 1101, dt. 06.06.2008.

5. Substituted "Petrol and High Speed Diesel" w.e.f. 01.04.2010, vide Finance Department Notification No. 14306-CTA-32/2009-F. (SRO 103/ 2010), dt. 31.03.2010, published in the Orissa Gazette Extraordinary No. 421, dt. 31.03.2010.

6. Omitted "Rectified spirit...20%" w.e.f. 01.07.2005, by the Orissa Value Added Tax Amendment) Act, 2005 (Orissa Act 11 of 2005), vide Law Department Notification No. 13604/Legis., dt. 09.09.2005, published in the Orissa Gazette Extraordinary No. 1466, dt.09.09.2005 repealing Orissa Value Added Tax (Amendment) Ordinance, 2005 (Orissa Ordinance No.2 of 2005), vide Law Department Notification No. 10823/Legis., dt. 30.06.2005, published in the Orissa Gazette Extraordinary No. 1034, dt.01.07.2005.

7. *Inserted serial Nos.5 and 6 w.e.f. 08.12.2011, vide Finance Department Notification No. 52010-CTA-7/2011-F.(SRO 1028/2011), dt. 08.12.2011, published in the Odisha Gazette Extraordinary No. 2653, dt. 08.12.2011; and omitted w.e.f. 02.07.2012, vide Finance Department Notification No. 24743-FIN-CT1-TAX-0025/2012/F. (SRO 346/2012), dt. 02.07.2012, published in the Odisha Gazette Extraordinary No. 1272, dt. 02.07.2012. Prior to omission serial Nos.5 and 6 stood thus:*

*[5. Tobacco and its products other than unmanufactured tobacco, beedis and tobacco used in manufacture of beedis. 25% and 6. Unmanufactured tobacco, beedis and tobacco used in manufacture of beedis 10%]*

8. *Substituted w.e.f. 01.12.2013, vide Finance Department Notification No. 35833-FIN-CT1-TAX-0055--2012. (SRO 700/2013), dt. 30.11.2013, published in the Orissa Gazette Extraordinary No. 2334, dt. 30.11.2013. Prior to substitution, serial No. 12 stood as. [Light Diesel Oil and Aviation Turbine Fuel except when sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines; Explanation.—For the purpose of this entry, "SCHEDULED AIRLINES" means the airlines which have been permitted by the Central Government to operate any Scheduled air transport service;*

9. *Substituted w.e.f. 18.6.2014, vide Finance Department Notification No. 18454-FIN-CT1-TAX-0012--2013. (SRO -----/2013), dt. 18.6.2014, published in the Orissa Gazette Extraordinary No. -----, dt. 18.06.2014.*

## **SCHEDULE D**

*(See sub-section (8) of Section 2 and sub-section (5) of Section 20)*

<b>SI No.</b>	<b>Description of the goods</b>
<b>1.</b>	Capital goods purchased or paid prior to 01.04.2005.
<b>2.</b>	Capital expenditure incurred prior to the date of registration under VAT
<b>3.</b>	Capital goods not connected with the business of the dealer
<b>4.</b>	Capital goods used in manufacture of goods or providing services or trading activities which are not liable to tax under VAT
<b>5.</b>	Capital goods used in energy/power including captive power.
<b>6.</b>	Capital or other expenditure on land, civil structure or construction.
<b>7.</b>	Second hand purchase or subsequent purchases of capital goods.
<b>8.</b>	Vehicles for conveyance and transportation.