

ODISHA ENTRY TAX ACT
SCHEDULE
Part - I

1. 1[Coal including Coke in all its forms]
2. Cotton yarn, waste cotton
- 2[3. Iron and steel as specified under Section 14 of the Central Sales Tax Act, 1956]
4. Crude petroleum oil
5. Pure silk fabric, silk, artificial silk yarn, raw silk
6. 3[Drugs including medicine, surgical instrument, apparatus and materials]
7. Furnace oil
8. Gunny bags, jute twine, jute and jute products
9. Kerosene
10. Safety matches
11. Sheets, rods, etc. of non-ferrous metal including aluminium
12. Bricks & roofing tiles
13. Caustic soda, soda ash and silicate of soda
14. Paper including newsprint
15. Hides, skin— raw or dusted
16. Tobacco and tobacco products

1. Substituted for "Coal, coke" by the Orissa Entry Tax (Amendment) Act, 2003, Orissa Act 2 of 2004, assented to by the Governor on 30.01.2004, vide Law Department Notification No. 1428-Legis., dt. 04.02.2004, published in Orissa Gazette Extraordinary No. 192, dt. 05.02.2004, w.e.f. 01.06.2004, vide Finance Department Notification No. 23878-CTN-16/2000-F. (SRO No.288/04), dt. 31.05.2004, published in Orissa Gazette Extraordinary No. 743, dt. 01.06.2004, printed on 04.06.2004.

2. Substituted for "Iron and steel in bucket, flat, rods and other products or iron and steel including those buildings/structural works" by the Orissa Entry Tax (Amendment) Act, 2000, Orissa Act 5 of 2000, assented to by the Governor on 21.07.2000, vide Law Department Notification No. 8569/Legis., dt.24.07.2000, published in Orissa Gazette Extraordinary No. 1102, dt. 24.07.2000.

3. Substituted for "Drugs and chemicals including medicine" by the Orissa Entry Tax (Amendment) Act, 2003, Orissa Act 2 of 2004, assented to by the Governor on 30.01.2004, vide Law Department Notification No. 1428-Legis., dt. 04.02.2004, published in Orissa Gazette Extraordinary No. 192, dt. 05.02.2004, w.e.f. 01.06.2004, vide Finance Department Notification No. 23878-CTN-16/2000- F. (SRO No.288/04), dt. 31.05.2004, published in Orissa Gazette Extraordinary No. 743, dt. 01.06.2004, printed on 04.06.2004.

17. Jeera, dhania
18. 1[* * *]
19. Sugar 2[and sugar candy]
20. Staple fibre yarn
21. Pepper and other spices
22. LPG, natural gas and other gases
- 3[23. Polythene, High Density Poly Ethylene (HDPE), Poly Propylene (PP) including woven sack, plastic goods, moulded luggage excluding plastic or moulded furniture.]
24. Tooth brush, tooth paste, tooth powder
25. Toilet soap, detergents and cosmetic products.
26. Paints and varnishes of any form
27. Sanitary wares and fittings
- 7[28. Footwear of all varieties]
29. Telephone and accessories
30. Typewriting machine with components
31. Cigarettes and lighter

1. Omitted "a [Onion, garlic and] ginger" w.e.f. 01.04.2011 by the Finance Department Notification No. 12394—CTN-3/2011-F. (SRO No.127/2011), dt.26.03.2011, published in Orissa Gazette Extraordinary No. 623, dt. 26.03.2011.

a. Substituted for "Onion and" by the Orissa Entry Tax (Amendment) Act, 2003, Orissa Act 2 of 2004, assented to by the Governor on 30.01.2004, vide Law Department Notification No. 1428-Legis., dt. 04.02.2004, published in Orissa Gazette Extraordinary No. 192, dt. 05.02.2004, w.e.f. 01.06.2004, vide Finance Department Notification No. 23878-CTN-16/2000-F. (SRO No.288/04), dt. 31.05.2004, published in Orissa Gazette Extraordinary No. 743, dt. 01.06.2004, printed on 04.06.2004.

2. Inserted by the Orissa Entry Tax (Amendment) Act, 2003, Orissa Act 2 of 2004, assented to by the Governor on 30.01.2004, vide Law Department Notification No. 1428-Legis., dt. 04.02.2004, published in Orissa Gazette Extraordinary No. 192, dt. 05.02.2004. Date of effect of this notification is given with effect from 01.06.2004 vide Finance Department Notification No. 23878-CTN-16/2000- F. (SRO No.288/04), dt. 31.05.2004, published in Orissa Gazette Extraordinary No. 743, dt. 01.06.2004, printed on 04.06.2004.

3. Substituted for "Plastic goods, moulded luggage & plastic furniture" by the Orissa Entry Tax (Amendment) Act, 2000, Orissa Act 5 of 2000, assented to by the Governor on 21.07.2000, vide Law Department Notification No. 8569/Legis., dt.24.07.2000, published in Orissa Gazette Extraordinary No. 1102, dt. 24.07.2000.4. Substituted for "Footwear" ibid.

32. Pan masala and other tobacco products 1[including *Zarda*]
33. IMFL/beer
34. Aero planes, spare parts and accessories
35. Arms, riffles, pistols, *etc.*
36. Wireless reception equipments, VSAT and tele-communication equipments
37. Agriculture machinery, *i.e.* pump sets, tractor and power tiller 2[combined harvester] *etc.* and components/accessories thereof
38. Raw prawn/processed prawn 3[* * *]
39. Betel nuts
40. Petrol, diesel, lubricants, *etc.*
41. Timber 4[, bamboo, wood pulp and *mahua* flower] and kendu leaf
42. Spectacles, lenses, glasses
43. Butter, ghee and 5[pasteurised milk]
44. Vanaspati, edible oil/vegetable oil/solvent oil
- 6 [45. Cement, asbestos including asbestos cement, other asbestos products and asbestos cement products]

1. Added by the Orissa Entry Tax (Amendment) Act, 2000, Orissa Act 5 of 2000, assented to by the Governor on 21.07.2000, vide Law Department Notification No. 8569/Legis., dt.24.07.2000, published in Orissa Gazette Extraordinary No. 1102, dt. 24.07.2000.

2. Substituted for “combined hardware” *ibid.*

3. Omitted “/all sea food” *ibid*

4. Inserted *ibid.*

5. This item is declared exempted from levy of entry tax by Finance Department Notification No. 24087-CTN-16/2000-F. (SRO No. 292/2004), dt. 01.06.2004, vide Notifications appended.

6. Substituted for “Cement and asbestos” by the Orissa Entry Tax (Amendment) Act, 2000, Orissa Act 5 of 2000, assented to by the Governor on 21.07.2000, vide Law Department Notification No. 8569/Legis., dt.24.07.2000, published in Orissa Gazette Extraordinary No. 1102, dt. 24.07.2000.

- 1[46. 2[Raw Rubber, Rubber and] synthetic rubber products including tyres and tubes.
47. Leather goods not including footwear
48. Carry bags of all varieties, ladies handbags and vanity bags of all varieties.
49. Doors, shutters and hardware products
50. Automobile spare parts 3[, components and accessories]
51. 4[* * *]
52. 5[* * *]
53. Milk powder, tinned food and beverages
54. Adhesives
55. Plywood, laminated sheets, sheet glass
56. Agarbati
57. 6[* * *]
58. Tea and coffee (loose or packed)
59. Minerals including bauxite, chromite, dolomite, lime stone, manganese and iron ore, but not including coal and coke.

1. Item Nos. 46 to 63 are added by the Orissa Entry Tax (Amendment) Act, 2000, Orissa Act 5 of 2000, assented to by the Governor on 21.07.2000, vide Law Department Notification No. 8569/Legis., dt.24.07.2000, published in Orissa Gazette Extraordinary No. 1102, dt. 24.07.2000.

2. Substituted "Rubber and" by the Orissa Entry Tax (Amendment) Act, 2003, Orissa Act 2 of 2004, assented to by the Governor on 30.01.2004, vide Law Department Notification No. 1428-Legis., dt. 04.02.2004, published in Orissa Gazette Extraordinary No. 192, dt. 05.02.2004, w.e.f. 01.06.2004, vide Finance Department Notification No. 23878-CTN-16/2000-F.(SRO No.288/04), dt. 31.05.2004, published in Orissa Gazette Extraordinary No. 743, dt. 01.06.2004, printed on 04.06.2004.

3. Substituted "and components" ibid.

4. Omitted "Potato" w.e.f. 01.04.2011 by the Finance Department Notification No. 12394—CTN-3/2011-F. (SRO No.127/2011), dt.26.03.2011, published in Orissa Gazette Extraordinary No. 623, dt. 26.03.2011.

5. Omitted "Egg" ibid.

6. Omitted "Gudakhu" by the Orissa Entry Tax (Amendment) Act, 2003, Orissa Act 2 of 2004, assented to by the Governor on 30.01.2004, vide Law Department Notification No. 1428-Legis., dt. 04.02.2004, published in Orissa Gazette Extraordinary No. 192, dt. 05.02.2004, w.e.f. 01.06.2004, vide Finance Department Notification No. 23878-CTN-16/2000-F.(SRO No.288/04), dt. 31.05.2004, published in Orissa Gazette Extraordinary No. 743, dt. 01.06.2004, printed on 04.06.2004.

60. 1[* * *]

61. 2[* * *]

62. Sulphur, rock phosphates, ammonia, sulphuric acid, hydrochloric acid, liquid chlorine, caustic soda, alumina.

63. Precious and semi-precious gemstones]

3[64. 4[Jaggery and gur]

65. Oil cake and de-oiled cake

66. 5[* * *]

67. High Density Poly Ethylene and Poly Propylene granules

68. 4[Cycle, cycle rickshaw and their spare parts]

69. Pen including ball pen and refills

70. 6[Computer, its spare parts, accessories, stationeries and consumables and computer software]

7[71. Jewellery made out of gold and silver]

1. Omitted "Fruits" w.e.f. 01.04.2011 by the Finance Department Notification No. 12394—CTN-3/2011-F. (SRO No.127/2011), dt.26.03.2011, published in Orissa Gazette Extraordinary No. 623, dt. 26.03.2011.

2. Omitted "Fish" w.e.f. 01.04.2011 by the Finance Department Notification No. 12394—CTN-3/2011-F. (SRO No.127/2011), dt.26.03.2011, published in Orissa Gazette Extraordinary No. 623, dt. 26.03.2011. Prior to omission this item was declared exempted from levy of entry tax by Finance Department Notification No. 24087-CTN-16/2000-F. (SRO No. 292/2004), dt. 01.06.2004, vide Notifications appended.

3. Item Nos. 64 to 81 are inserted by the Orissa Entry Tax (Amendment) Act, 2003, Orissa Act 2 of 2004, assented to by the Governor on 30.01.2004, vide Law Department Notification No. 1428-Legis., dt. 04.02.2004, published in Orissa Gazette Extraordinary No. 192, dt. 05.02.2004, w.e.f. 01.06.2004, vide Finance Department Notification No. 23878-CTN-16/2000-F.(SRO No.288/04), dt. 31.05.2004, published in Orissa Gazette Extraordinary No. 743, dt. 01.06.2004, printed on 04.06.2004.

4. This item is declared exempted from levy of entry tax by Finance Department Notification No. 24087-CTN-16/2000-F. (SRO No. 292/2004), dt. 01.06.2004, vide Notifications appended.

5. Omitted "Cattle feed, prawn feed and poultry feed" w.e.f. 01.04.2011 by the Finance Department Notification No. 12394—CTN-3/2011-F. (SRO No.127/ 2011), dt.26.03.2011, published in Orissa Gazette Extraordinary No. 623, dt. 26.03.2011.

6. Vide Circulars & C. appended for clarification regarding computers by Finance Department before its insertion.

7. Substituted "Gold and silver bullion, jewellery made out of gold and silver" by Finance Department Notification No. 26873-CTN-9/2005-F. (SRO No.336/2006), dt.16.06.2006, vide Orissa Gazette Extraordinary No.831, dt. 16.06.2006.

- 72. Sports materials
- 73. Chemicals used for any purpose
- 74. All kinds of electronic goods not specified elsewhere in this Schedule
- 75. Mosquito repellants (mats, coils and liquid or any other preparations)
- 76. Stainless steel utensils
- 77. 1[Dal and pulses]
- 78. Candle
- 79. Articles made of China clay or Porcelene wire
- 80. 1[Dry fish]
- 81. 2[* * *]
- 3[82. Fire bricks and refractories
- 83. Pulp wood
- 84. Poly urethane foam
- 85. Blades/razors/shaving kits
- 86. Audio and video cassettes and compact discs
- 87. Rice cooker, pressure cooker and kitchen ware/utensils
- 88. Plastic bangles and imitation jewellery
- 89. Crystal items, cut glass items and chandeliers
- 90. Rexine and rubberised cloth
- 91. Glassware and crockery
- 92. Acrylic sheets
- 93. Stoves of all kinds
- 94. Incandescent lamps and lanterns, parts thereof and incandescent mantles

1. This item was declared exempted from levy of entry tax by Finance Department Notification No. 24087-CTN-16/2000-F. (SRO No. 292/2004), dt. 01.06.2004, vide Notifications appended.

2. Omitted "Banana whether ripe or not" w.e.f. 01.04.2011 by the Finance Department Notification No. 12394—CTN-3/2011-F. (SRO No.127/2011), dt.26.03.2011, published in Orissa Gazette Extraordinary No. 623, dt. 26.03.2011.

3. Item Nos. 82 to 109 are inserted by the Orissa Entry Tax (Amendment) Act, 2004, Orissa Act 1 of 2005, assented to by the Governor on 28.01.2005, vide Law Department Notification No. 1544-Legis., dt. 29.01.2005, published in Orissa Gazette Extraordinary No. 181, dt. 31.01.2005, w.e.f. 01.03.2005, vide Finance Department Notification No. 8633-CTN-16/2000(Pt.)-F.(SRO No.104/05), dt. 22.02.2005, published in Orissa Gazette Extraordinary No. 352, dt. 23.02.2005.

95. Thermo wares, vacuum flasks of all kinds including thermoses, thermic jugs, ice buckets or boxes, urns and other domestic receptacles to keep food or beverages hot or cold and refills thereof
96. Gas lights
97. Coal tar and road tar
98. Brass and bell metal goods
99. Umbrella, rain coat and rain caps
100. Sanitary napkins and baby napkins
101. Paper bag, paper box, paper covers and corrugated box
102. Explosives including saltpatre, gun powder and potash
103. Processed gem stone, synthetic gem stone and pearls
104. Honey in packed form
105. 1[* * *]
106. Card board, art board, paste board, mill board and straw board
107. Whitener or blue, both liquid and in powder form of any brand including Robin Blue used for brightening of washed clothes and starches for clothes
108. Duplicating ink and duplicating materials
109. Fire extinguisher]
- 2[110. Steel sleeper of all kinds and its fittings
111. Naptha
112. Sodium bi-carbonate
113. Printing ink
114. Office stationery
115. Pre-laminated particle board
116. Mouth freshner of all types]

1. Omitted "Peas or matar in packed form" w.e.f. 01.04.2011 by the Finance Department Notification No. 12394—CTN-3/2011-F. (SRO No.127/2011), dt.26.03.2011, published in Orissa Gazette Extraordinary No. 623, dt. 26.03.2011.

2. Item Nos. 110 to 116 are inserted by Finance Department Notification No. 26873- CTN-/2005-F. (SRO No.336/2006), dt.16.06.2006, vide Orissa Gazette Extraordinary No.831, dt. 16.06.2006.