

ODISHA ENTRY TAX ACT
SCHEDULE
Part -II

1. Cakes, pastries, sweetmeat, 1[toffees, biscuits, chocolates, ice cream] 2[Bhujia and Mixture]
2. Electrical goods including motors, materials for transmission towers and conductors/cable for manufacture.
3. Textile products including cotton fabrics and ready-made garments
4. Soft drinks, fruit juices, etc.
5. Cinematographic equipment including camera, projector, sound recorder, etc.
6. Photographic cameras, enlargers, lenses with spare parts/ components thereof 3[and photographic films]
7. Electrical appliances excluding those specified elsewhere in this schedule.
8. Voltage stabiliser 4[, uninterrupter power supply system (UPS)] and other office equipments not specified elsewhere including its accessories and spare parts.
9. Machinery and equipments 5[including earthmovers, excavators, bulldozers and road-rollers] 4[and spare parts and components] used in manufacture, mining, generation of electricity, or for execution of works contract or for any other purpose.

1. Substituted for "eatable" 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. Added 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. 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.

4. Inserted *ibid*.

5. 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.

Disclaimer: Though all efforts have been made to ensure the accuracy of the schedule, the same should not be used for any legal purposes. In case of any ambiguity or doubts the user is advised to verify / check with the original notifications available in the Departmental Website.

10. Furniture including steel, plastic 1[, moulded] and aluminium furnitures.
- 2[11. Bitumen 1[, tarfelting materials] and asphalts
12. Elevator and lift and their spare parts and components
13. Generator and transformer
14. Mobile telephone and its spare parts and components
15. 3[* * *]
16. Fireworks
17. Clocks, watches and time pieces
18. Cushions, mattresses, pillows and other articles made wholly or partly of rubber foam or synthetic resin and plastic foam.
19. Steel almirah and steel cabinet.
20. Dry fruits, jam, potato chips, packaged cashewnuts and pickles.
21. Cornflakes, noodles and pappad
22. Greeting cards]
- 4[23. Copier, Xerox machine, Fax, TV, VCR, VCP, VCD, DVD, Video Camera
24. Motor vehicles, two-wheelers, three-wheelers
25. Marble, Decorative Stones and Tiles, Cuddpah Stone, Granite Stone

1. 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.

2. Item Nos. 11 to 22 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. 69/Legis., dt.24.07.2000, published in Orissa Gazette Extraordinary No. 1102, dt. 24.07.2000.

3. Omitted "Poultry" 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.

4. Item Nos. 23 to 33 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.

26. Air conditioners, Refrigerators and Deep Freezers
27. Air Coolers
28. Aviation Turbine Fuel (ATF)
29. Dry cell and wet cell batteries
30. Mineral water
31. Washing machine
32. Molasses
33. Gudakhu]
- 1[34. Hosiery goods
35. All kinds of kitchen appliances including mixer grinder, food processor, juicer, sandwich toaster, OTG (oven toaster griller), 33 electric oven, microwave and tandoori oven, electric egg beater/ blender, cooking range, electric kettle
36. Baking powder, custard powder, ice cream powder, cocoa powder, corn flour, chocolate powder, soup powder, idly mix, cake mix, dosa mix, jallebi mix, gulab jamun mix, milkshake powder
37. Packaged drinking water or pure/safe drinking water in sealed containers or packets
38. Ferro alloys including ferro silicon]
- 2[39. Spare parts, components and accessories of watches, time pieces and clocks
40. SIM card, re-charge vouchers
41. Jelly, sauce and squashes
42. Carpets
43. Woollen fabrics and garments]

1. Item Nos. 34 to 38 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.

2. Item Nos. 39 to 43 are inserted 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.