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FINANCE DEPARTMENT

NOTIFICATION

The 19th July, 2012

S.R.O. No. 368/2012— In exercise of the powers conferred by Section 94 of the Odisha Value Added Tax Act, 2004 (Odisha Act 4 of 2005), the State Government do hereby make the following rules further to amend the Odisha Value Added Tax Rules, 2005, namely:—

1. (1) These rules may be called the Odisha Value Added Tax (Amendment) Rules, 2012.

(2) They shall come into force on the date of their publication in the *Odisha Gazette*.

2. In the Odisha Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 6, Clause (e) along with the proviso thereto shall be substituted by the following, namely:—

“ (e) in case of works contract, the expenditure incurred towards—

(1) labour charges for execution of the works;

(2) amount paid to a sub-contractor for labour and services;

(3) charges for planning, designing and architect's fees;

(4) charges for obtaining on hire or otherwise machinery and tools used for the execution of the works contract;

(5) cost of consumables such as water, electricity, fuel etc. used in the execution of the works contract the property in which is not transferred in the course of execution of a works contract;

(6) cost of establishment of the contractor to the extent it is relatable to supply of labour and services;

(7) other similar expenses relatable to supply of labour and services ;

(8) profit earned by the contractor to the extent it is relatable to supply of labour and services:

Provided that where a dealer executing works contract, fails to produce evidence in support of such expenses as referred to above or such expenses are not ascertainable from the terms and conditions of the contract or the books of accounts maintained for the purpose, a lump sum amount on account of labour, service and like charges in lieu of such expenses shall be determined at the rate specified in the Appendix.”

3. The Appendix to the said rules shall be substituted by the following Appendix, namely:—

“APPENDIX

(See rule 6)

Sl. No.	Nature of the works contract	Percentage of labour, service and like charges of the total value of the works
(1)	(2)	(3)
1	Fabrication and installation/erection of— (a) Plant and machinery, (b) Structural including trusses and purlines, (c) Cranes and hoists, (d) Elevators, lifts and escalators, (e) Shutters and collapsible gates.	15%
2	Supplying and fixing/installation of— (a) Door, windows, grills including its frames & furniture and fixtures. (b) Air-conditioning equipments including deep freezer. (c) Air-conditions and Air-coolers (d) Electrical goods	15% 15% 10% 15%
3	Civil work like— (a) Construction of buildings, (b) Construction of bridges and culverts, (c) Construction of roads, (d) Supplying , fixing and polishing of mosaic tiles,	30% 25% 30% 20%

(1)	(2)	(3)
	(e) Supplying , fixing and polishing of marbles,	15%
) Supplying ,	
	(f) fixing of stones other than those described in clauses(d) and (e),	15%
	(g) Earth dam,	50%
	(h) Masonry Dam,	35%
	(i) Concrete Dam,	45%
	(j) Spill Way,	35%
	(k) Canal Lining,	35%
	(l) Other Canal Structures,	40%
	(m) Wooden/Bamboo fair weather bridges	20%
4	Sanitary fitting and plumbings	15%
5	Painting and Polishing	20%
6	Supplying and laying pipes	20%
7	Construction of bodies of motor vehicle and construction of trailers	20%
8	Services and maintenance of instruments, equipments, appliances, plants and machinery.	80%
9	Tyre retreading	30%
10	Processing and supplying of photographs and photo negatives.	50%
11	Electroplating Electro-galvanising, amodising and the like.	30%
12	Lamination and rubberisation, framing, coating and similar processes.	30%
13	Printing and block making	30%
14	Supply and installing of weighing machine and weigh bridges.	15%
15	Sculptural Contract/Contracts relating to Arts	60%

(1)	(2)	(3)
16	Ship & boat building including construction of bridges, Juries, tugs, trawlers and draggers.	20%
17	Laying of railway sleeper	20%
18	Overhauling or repairing or dismasting on any motor vehicle, vessels of every description meant for plying on water or any other vessel propelled by mechanical means, any aircraft or any equipment of part of any of the aforesaid items.	20%
19	Erection, installation and commissioning of Wind Turbine Generator including power evacuation system.	30%
20	Supply and laying of cables	20%
21	Construction of Railway Coaches or Under-Carriages supply by railways.	30%
22	(A) Electrical contracts–	
	(i) HT Transmission lines	20%
	(ii) Substation equipment	15%
	(iii) Power house equipment and extensions	15%
	(iv) 11 and 33 K.V. and L.T. distribution lines 12+5	17%
	(v) All other electrical contracts	25%
	(B) All Structural Contracts	35%
23	All other works contract excluding service contracts.	20%

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By Order of the Governor

S. ROUT

Under-Secretary to Government