

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.

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

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| 14. | 1[Firewood except casuarina and eucalyptus timber] | |
| 15. | 2[Fishnet, fishnet twines, fishnet fabrics and country boats] | |
| 16. | 3[Fresh milk and pasteurized milk, but not including UHT milk, condensed milk and flavoured milk] | |
| 17. | 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] | |
| 18. | 6[Fresh vegetables including potato, onion, lemon and fresh fruits but not including wet dates] | |
| 19. | 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. Substituted "Fishnet and fishnet fabrics" *ibid*.
3. Substituted "Fresh milk and pasteurized milk" *ibid*.
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.

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

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| <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*.

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

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| 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.

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| 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.

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| 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.