

## 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]	9[11[35%]
2.	2[Country liquor] -	20%
3.	3[8[Light Diesel Oil ]	20%
4[3A.	5[Motor Spirit including Petrol, High Speed Diesel]]	9[10[12[26%]
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]*

*\*\*\*\*\**

*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.*

*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. 17.6.2014, published in the Odisha Gazette Extraordinary No. -----, dt. 17.06.2014.

10. Substituted w.e.f. 24.12.2014, vide Finance Department Notification No. 35307-FIN-CT1-TAX-0012--2013. (SRO 591/2014), dt. 24.12.2014, published in the Odisha Gazette Extraordinary No. 2237, dt. 24.12.2014.

11. Substituted w.e.f. 01.01.2016, vide Finance Department Notification No. 80-FIN-CT1-TAX-0020-2015. (SRO -----/2016), dt. 01.01.2016, published in the Orissa Gazette Extraordinary No. -----, dt. -----.2016.

12. Substituted w.e.f. 04.01.2016, vide Finance Department Notification No. 276-FIN-CT1-TAX-0020-2015. (SRO -----/2016), dt. 04.01.2016, published in the Orissa Gazette Extraordinary No. -----, dt. -----.2016.