

THE ODISHA VALUE ADDED TAX (AMENDMENT) ACT, 2012

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LAW DEPARTMENT

NOTIFICATION

The 27th June, 2012

No.6785-Legis-35/11/L.—The following Act of the Odisha Legislative Assembly having been assented to by the Governor on the 19th June, 2012 is hereby published for general information.

ODISHA ACT 4 OF 2012

THE ODISHA VALUE ADDED TAX (AMENDMENT) ACT, 2012 FURTHER TO AMEND THE ODISHA VALUE ADDED TAX, 2004

BE it enacted by the Legislature of the State of Odisha in the Sixty-third Year of the Republic of India as follows:—

Short title and
commence-
ment.

1. (1) This Act may be called the Odisha Value Added Tax (Amendment) Act, 2012.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Amendment
of section 20.

2. In the Odisha Value Added Tax Act, 2004, in section 20, after sub-section (1), the following sub-section shall be inserted, namely:—

Odisha Act, 4
of 2005.

“(1-a) Notwithstanding anything to the contrary contained in this Act, a dealer shall not be entitled for input tax credit in respect of purchase of the following taxable goods subject to the circumstances mentioned against each such goods.

- (i) Coal when used for generation of electricity for sale and captive use.

- (ii) Furnace oil except when purchased for resale.
- (iii) Kerosene except when purchased for resale.
- (iv) All automobiles including commercial vehicle, two wheelers and three wheelers required to be registered under the Motor Vehicles Act, 1988 59 of 1988. except when purchased for resale and including tyres and tubes, spare parts and accessories for the repair and maintenance thereof.
- (v) Air conditioning units except when purchased for resale and except when used in plant and laboratory.
- (vi) Earth moving equipment such as dozers, loaders and excavators; and poclairn, dumpers and tippers except when purchased for resale.
- (vii) Machinery and equipments including accessories and component parts thereof purchased for use in mining.
- (viii) Machinery and equipments including accessories and component parts thereof purchased for use in construction activities such as mixer, road roller, paver, vibrator.
- (ix) Fuels used for automobiles or used for captive power generation or used in power plants.
- (x) Natural gas except when purchased for resale."

By Order of the Governor

D. DASH

Principal Secretary to Government