

ORISSA ACT 13 OF 2002

*** THE ORISSA LUXURY TAX (AMENDMENT) ACT, 2002**

[Received the assent of the Governor of the 17th November 2002, first published in an Extraordinary issue of the Orissa Gazette, dated the 22nd November, 2002
(No. 2148)]

AN ACT TO AMEND THE ORISSA LUXURY TAX ACT, 1995

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

Short title
and
commence-
ment.

1. (1) This Act may be called the Orissa Luxury Tax (Amendment) Act, 2002.

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

Amendment
of Schedule.

2. In the Schedule to the Orissa Luxury Tax Act, 1995, after item 5, the following items shall be inserted, namely:—

Orissa Act
11 of 1995.

“6. Granite

7. Woollen carpet

8. Motor-cars [costing more than rupees ten lakhs

9. Diamond/diamond jewellery

10. Watches (manufactured or made in India) priced at five thousand rupees or more per unit.

11. Fountain pen and dot pen priced at one thousand rupees or more per unit.

12. Silk sarees/artificial silk sarees priced at five thousand rupees and above.

13. Foreign liquor not manufactured or made in India.

14. Mill-made textile fabrics priced at eight hundred rupees or more per meter.

15. Crystal items, cut-glass items and chandeliers.

16. Coat, jacket, blazer and suit manufactured or made in India priced at four thousand rupees or more per unit.

17. Electric switches on plates of any type not manufactured or made in India priced at eight hundred rupees or more per unit.

18. Sun-glass priced at one thousand rupees or more per unit

19. Music system manufactured or made in India priced at twenty thousand rupees and above.

20. Video camera manufactured or made in India priced at twenty thousand rupees and above.

*For the Bill, see *Orissa Gazette*, Extraordinary, dated the 5th October 2002 (No. 1738).

*Came into force w. e. f. 1st day of January, 2003 vide Finance Department No. 58402—CTA-14/2002-F. published in an *Orissa Gazette*, Extraordinary No. 2357, dated the 26th December 2002.

21. Electrical and electronic goods not manufactured or made in India, that is to say,—

- (i) food processor, commonly known as mixture or grinder;
- (ii) juicer;
- (iii) electronic round oven, microwave oven and tandoori oven;
- (iv) rice cooker;
- (v) deep fat frier;
- (vi) inframatic;
- (vii) water heater including immersion heater;
- (viii) electric kettle;
- (ix) electric knife;
- (x) cooking range;
- (xi) dish washer;
- (xii) electric iron;
- (xiii) electric hair drier;
- (xiv) electric hair remover;
- (xv) refrigerator;
- (xvi) television set;
- (xvii) air-conditioner and air-cooler;
- (xviii) video game, electronic game and electronic game kit;
- (xix) video compact;
- (xx) video camera;
- (xxi) electronic music system including component and parts thereof;
- (xxii) inverter;
- (xxiii) uninterrupted power supply (UPS) system; and
- (xxiv) voltage stabilizer.

22. Toys not manufactured or made in India

23. Cosmetics not manufactured or made in India

24. Readymade garments not manufactured or made in India

25. Home theatre equipment not manufactured or made in India priced at twenty thousand rupees and above.

26. Umbrella not manufactured or made in India

27. Tea not manufactured or made in India

28. Glassware and crockery not manufactured or made in India

29. Soap not manufactured or made in India

30. Chocolate and confectionery not manufactured or made in India

31. Motor-car/Motor-cycle not manufactured or made in India

32. Vanaspati including bakery shortening by whatever name called not manufactured or made in India.

33. Paper of all varieties and descriptions and converted paper products like exercise book, not manufactured or made in India.

34. Synthetic moulded luggage such as carryon, trolley, suitcase, not manufactured or made in India.

35. All leather products not manufactured or made in India."