

ORISSA ACT 11 OF 1990  
THE ORISSA SALES TAX (AMENDMENT) ACT, 1990

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## ORISSA ACT 11 OF 1990

**\* THE ORISSA SALES TAX (AMENDMENT) ACT, 1990**

(Received the assent of the Governor on the 14th June 1990, first published in an extraordinary issue of the Orissa Gazette, dated the 19th June 1990)

AN ACT FURTHER TO AMEND THE ORISSA SALES TAX ACT, 1947

**B**E it enacted by the Legislature of the State of Orissa in the Forty-first Year of the Republic of India as follows :—

1.(1) This Act may be called the Orissa Sales Tax (Amendment) Act, 1990.

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

2. In section 4 of the Orissa Sales Tax Act, 1947 (hereinafter referred to as the principal Act),—

(a) in sub-section (1),—

(i) for the words, brackets and figure "Orissa Sales Tax (Amendment) Act, 1981" the words, brackets and figure "Orissa Sales Tax (Amendment) Act, 1990" shall be substituted ;

(ii) for the letters and figure "Rs. 50,000" the letters and figure "Rs. 1,00,000" shall be substituted ; and

(b) in sub-sections (2), (3) and (4), for the letters and figure "Rs. 50,000", wherever they occur, the letters and figure "Rs. 1,00,000" shall be substituted.

Amendment of section 5.

3. In section 5 of the principal Act,—

(i) in sub-section (1), for the words "sixteen per cent" the words "twenty-five per cent" shall be substituted ; and

(ii) in sub-section (2), in clause (A), in sub-clause (a), in item (ii), in Explanation II, the words "obtainable from the prescribed authority" shall be deleted.

Insertion of new section 5-A.

Surcharge.

4. After section 5 of the principal Act, the following section shall be inserted, namely :—

"5-A. (1) Every dealer whose gross turn over during any year exceeds rupees ten lakhs shall, in addition to the tax payable by him under this Act, also pay a surcharge at the rate of ten per centum of the total amount of the tax payable by him:

Provided that the aggregate of the tax and surcharge payable under this Act shall not exceed in respect of goods declared to be of special importance in inter-State trade or commerce by section 14 of the Central Sales Tax Act, 1956, the rate fixed by section 15 of the said Act:

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Provided further that in the case of an assessment year which has commenced before the commencement of the Orissa Sales Tax (Amendment) Act, 1990, turn over of the whole of such assessment year shall be taken into account for purposes of determining whether the dealer is liable to pay surcharge under this section, but the surcharge shall be payable only in respect of that part of the turn over which relates to the period after the commencement of this section.

(2) All provisions relating to the payment, assessment, recovery and refund of the tax under this Act shall, as far as may be, apply to the payment, assessment, recovery and refund of the surcharge.

(3) Notwithstanding anything to the contrary contained in any other provision of this Act, no dealer mentioned in sub-section (1), who is liable to pay surcharge, shall be entitled to collect the amount of this surcharge."

Amendment of section 9.

5. In section 9 of the principal Act, in clause (b) of sub-section (6), for the letters and figure "Rs. 50,000", the letters and figure "Rs. 1, 00,000" shall be substituted.

Amendment of section 9-C.

6. In section 9-C of the principal Act, in sub-section (1), for the words "fifty thousand rupees" the letters and figure "Rs. 1,00,000" shall be substituted.

Removal of doubts.

7. For the removal of doubts it is hereby declared that the liability of any dealer to pay tax under the Principal Act in respect of any period prior to the date appointed by notification under sub-section (1) of section 4 of the Principal Act as amended by this Act shall not in any way be affected by any amendment made under this Act.