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THE ORISSA CESS (AMENDMENT) ACT, 1989  
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## ORISSA ACT 17 OF 1989

## THE ORISSA CESS (AMENDMENT) ACT, 1989

[ Received the assent of the Governor on the 5th October 1989 first published in an extraordinary issue of the *Orissa Gazette*, dated the 6th October 1989. ]

## AN ACT TO AMEND THE ORISSA CESS ACT, 1962

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

Short title  
and commence-  
ment.

1. (1) This Act may be called the Orissa Cess (Amendment) Act, 1989.

(2) It shall be deemed to have come into force on the fourteenth day of August, 1989.

Orissa Act  
11 of 1962

Amendment  
of section 5.

2. In section 5 of the Orissa Cess Act, 1962 (hereinafter referred to as the principal Act), for clause (a) of sub-section (2), the following clause shall be substituted, namely :—

“(a) in the case of lands held for carrying on mining operations in relation to any mineral, such percentum of the annual value as the State Government may, by notification, specify from time to time in relation to such mineral; and”.

A amendment  
of section 7.

3. In section 7 of the principal Act,—

(i) for sub-section (3), the following sub-section shall be substituted, namely :—

“ 3 In the case of lands held for carrying on mining operations, the annual value shall be the royalty or, as the case may be, the dead rent payable by the person carrying on mining operation to the Government, or the Pit's mouth value wherever it has been determined.”;

(ii) in the Explanation, after clause (v), the following clause shall be inserted, namely :—

“(vi) “Pit's mouth value” means the price (excluding excise and taxes) obtained for sale of the minerals at Pit's mouth and where the sale price of the minerals at the Pit's mouth cannot be ascertained or where the mineral is sold

elsewhere than at the Pit's mouth or where the mineral is transformed before sale by any process of beneficiation or physical or chemical change, the Pit's mouth value of the mineral shall be determined by making reasonable allowances for expenditure directly incurred in transport, handling or beneficiation or physical chemical changes and where such expenditure cannot be fairly ascertained, the Pit's mouth value shall be taken to be the cost of production of the mineral at the Pit's mouth."

**Amendment of Section 21.** 4. In section 21 of the principal Act, sub-section (4), shall be omitted.

**Insertion of section 21-A.** 5. After section 21 of the principal Act, the following section shall be inserted, namely :—

**Rules and notifications to be laid before the assembly.** "21-A. All rules made under section 21 and notifications issued under clause (a) of sub-section (2) of section 5 shall, as soon as may be after they are made or published, as the case may be, be laid before the Legislative Assembly for a total period of fourteen days, which may be comprised in one or more sessions."

**Omission of Schedule-II.** 6. In the principal Act, Schedule II shall be omitted.

**Repeal and savings,** 7. (1) The Orissa Cess (Amendment) Ordinance, 1989 is hereby repealed. **Orissa Ordinance No. 2 of 1989.**

(2) Notwithstanding such repeal, anything done or any action taken, including any notification issued under the principal Act as amended by the said Ordinance, shall be deemed to have been done, taken or issued under the principal Act as amended by this Act.