

ORISSA ACT 7 OF 1976

THE ORISSA SALES TAX (AMENDMENT) ACT, 1976

TABLE OF CONTENTS

PREAMBLE**SECTIONS**

1. Short title and commencement
2. Amendment of section 2
3. Amendment of section 5

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***THE ORISSA SALES TAX (AMENDMENT) ACT, 1976**

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AN ACT TO AMEND THE ORISSA SALES TAX ACT, 1947

BE it enacted by the Legislature of the State of Orissa in the Twenty-seventh Year of the Republic of India, as follows:—

Short title
and
commence-
ment.

1. (1) This Act may be called the Orissa Sales Tax (Amendment) Act, 1976.

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

Amendment
of section 2.

2. In section 2 of the Orissa Sales Tax Act, 1947 (hereinafter referred to as the principal Act), clause (ddd) shall be omitted. Orissa Act
14 of 1947.

Amendment
of section 5.

3. In section 5 of the principal Act, in sub-section (1),—

(a) for the words “at the rate of five per cent”, the words “at the rate of six per cent” shall be substituted;

(b) in the first proviso, for the words “not exceeding ten per cent”, the words “not exceeding thirteen per cent” shall be substituted ; and

(c) the second proviso shall be omitted.