

ORISSA ACT 5 OF 1980

THE ORISSA CESS (AMENDMENT) ACT, 1980

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***THE ORISSA CESS (AMENDMENT) ACT, 1980**

[Received the assent of the Governor on the 5th August 1980,
first published in an extraordinary issue of the Orissa
Gazette, dated the 7th August 1980]

AN ACT TO AMEND THE ORISSA CESS ACT, 1962

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

Short title

1. This Act may be called the Orissa Cess (Amendment) Act, 1980.

Amendment of section 5

2. In section 5 of the Orissa Cess Act, 1962 (hereinafter referred to as the principal Act), for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been so substituted with effect from the 1st day of April, 1980, namely :—

“(2) The rate per year at which such cess shall be levied shall be—

- (a) one hundred per centum of the annual value in the case of lands held for carrying on mining operations; and
- (b) fifty per centum of the annual value in the case of other lands.”

Substitution of section 10-A.

3. For section 10-A of the principal Act, the following section shall be substituted and shall be deemed to have been so substituted with effect from the 20th day of May, 1980, namely :—

Remission of cess.

“10-A. Whenever distress is caused to the land owners by serious drought, flood, fire, cyclone, earthquake or any other serious natural calamity in the State of Orissa or any part thereof, Government may, by order, direct that cess payable under this Act in respect of all or any of the lands in the State or such part thereof, as the case may be, shall be remitted or realisation of such cess shall be suspended for such period as may be specified in the order.”

Repeal and savings.

4. (1) The Orissa Cess (Amendment) Ordinance, 1980 is hereby repealed.

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

* for the Bill, See Orissa Gazette, Extraordinary, dated the 8th July 1980 (No. 931)

** Came into force W. E. F, 7th August 1980