

**THE ORISSA SALES TAX (AMENDMENT) ORDINANCE
1977**

[Promulgated by the Governor on the 29th December 1977, published in
an extraordinary issue of the Orissa Gazette, dated
29th December 1977]

AN

ORDINANCE

TO AMEND THE ORISSA SALES TAX ACT, 1947

WHEREAS the Legislature of the State of Orissa is not in session;

AND WHEREAS the Governor of Orissa is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Orissa Sales Tax Act, 1947 in the manner hereinafter appearing;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Orissa is pleased to make and promulgate the following Ordinance in the Twenty-eighth Year of the Republic of India:—

1. (1) This Ordinance may be called the Orissa Sales Tax (Amendment) Ordinance, 1977.

commence-
ment.

(2) This section and clause (c) of section 2 shall come into force at once and the remaining provisions of this Act shall come into force on such date as the State Government may, by notification, appoint in that behalf and different dates may be appointed in respect of different provisions.

Amendment
of section 5.

2. In section 5 of the Orissa Sales Tax Act, 1947 (hereinafter referred to as the principal Act),—

Orissa Act
14 of 1947.

(a) for sub-section (1) and the first proviso thereto, the following sub-section shall be substituted, namely:—

“(1) The tax payable by a dealer under this Act shall be levied on his taxable turnover at such rate, not exceeding thirteen per cent, and subject to such conditions as the State Government may, from time to time, by notification, specify”;

(b) for the second proviso to sub-section (1), the following provisos shall be substituted, namely:—

“Provided that the State Government may direct that in such circumstances, and under such conditions and for such period as may be prescribed, a dealer shall pay in lieu of the tax assessable on his taxable turnover, a sum fixed in such manner as may be prescribed:

Provided further that a dealer, who is subject to payment of a sum fixed as aforesaid, may, by a written application to the prescribed authority made within the prescribed period, opt for being assessed in the usual manner under the provisions of this Act in respect of the year in which such option is exercised.”;

(c) in sub-clause (a) of clause (A) of sub-section (2),—

(i) for item (ii) the following item shall be and shall be deemed always to have been substituted, namely:—

“(ii) sales to a registered dealer of goods specified in the purchasing dealer’s certificate of registration for resale by him in Orissa in a manner that such resale shall be subject to levy of tax under this Act; and on sales to a registered dealer of containers or other materials for the packing of such goods.”;

(ii) in the second proviso to item (ii), for the words “as being intended for resale in Orissa”, the words “under the preceding proviso” shall be and shall be deemed always to have been substituted.

A amendment
of section 9.

3. In section 9 of the principal Act, for sub-section (3-f) excluding the explanation thereunder, the following sub-section shall be substituted, namely:—

“(3-f) The registering authority shall ordinarily refuse renewal of registration of a dealer who has not paid the dues payable up to the end of the quarter preceding the date of application, but he may, for reasons to be recorded in writing, allow renewal of registration.”.

B. D. SHARMA

Dated the 29th December, 1977

GOVERNOR OF ORISSA