

ORISSA ACT 21 OF 1981

THE ORISSA SALES TAX (AMENDMENT) ACT, 1981

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THE ORISSA SALES TAX (AMENDMENT) ACT, 1981

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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 Thirty-second Year of the Republic of India, as follows:—

Short title
and comm-
encement.

1. (1) This Act may be called the Orissa Sales Tax (Amendment) Act, 1981

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

Amendment
of section 4.

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

14 of 1947.

(a) in sub-section (1),—

(i) for the words, brackets and figure "Orissa Sales Tax (Amendment) Act, 1968" the words, brackets and figure "Orissa Sales Tax (Amendment) Act, 1981" shall be substituted;

(ii) for the letters and figure "Rs. 25,000" the letters and figure "Rs. 50,000" shall be substituted;

(b) in sub-sections (2), (3) and (4), for the letters and figure "Rs. 25,000", wherever they occur, the letters and figure "Rs. 50,000" shall be substituted.

Amendment
of section 9.

3. In section 9 of the principal Act, in clause (b) of sub-section (6), for the letters and figure "Rs. 25,000" the letters and figure "Rs. 50,000" shall be substituted.

Amendment
of section
9-C.

4. In section 9-C of the principal Act, in sub-section (1) for the words "twenty-five thousand rupees" the words "fifty thousand rupees" shall be substituted.

Removal of
doubts.

5. 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.