

**THE ORISSA MOTOR SPIRIT (TAXATION ON SALES)
(AMENDMENT) ACT, 1967**

Enacted by the Orissa Legislative Assembly on the 27th day of 1967.

ACT TO AMEND THE ORISSA LAMINATE PERFORMANCE ACT, 1967
it enacted by the Legislature of the State of Orissa in the Eleventh
part of the Eleventh Session, to amend the Orissa Laminated Performance
* The Act may be called the Orissa Laminated Performance
Amendment Act, 1967.

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ORISSA ACT 15 OF 1967

**THE ORISSA MOTOR SPIRIT (TAXATION ON SALES) (AMENDMENT)
ACT, 1967**

[Received the assent of the Governor on the 20th July 1967,
first published in an extraordinary issue of the Orissa
Gazette, dated the 26th July 1967]

AN ACT TO AMEND THE ORISSA MOTOR SPIRIT (TAXATION ON SALES) ACT, 1946

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

Short title
and
commence-
ment.

*1. (1) This Act may be called the Orissa Motor Spirit (Taxation on Sales) (Amendment) Act, 1967.

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

Amendment
of section 2,
Orissa Act 9
of 1946.

2. In section 2 of the Orissa Motor Spirit (Taxation on Sales) Act, 1946 (hereinafter referred to as the principal Act)— Orissa Act 9
of 1946.

(i) before clause (a), the following new clause shall be inserted, namely:—

“(a) ‘Assistant Commissioner’ means the Assistant
Commissioner of Sales Tax appointed under the Orissa
Sales Tax Act, 1947;” Orissa Act
14 of 1947.

(ii) the existing clauses (a), (a-1) and (a-2) shall be renumbered as clauses (a-1), (a-2) and (a-3), respectively;

(iii) in clause (b) for the words and comma “and includes diesel oil, high speed diesel oil and powerine” the words and commas “and includes diesel oil, high speed diesel oil, powerine and aviation spirit” shall be substituted.

Amendment
of section
28, Orissa
Act 9 of
1946.
Appeal and
revision.

3. For section 28 of the principal Act, the following section shall be substituted, namely:—

“28. (1) Any person aggrieved by any order passed by a Commercial Tax Officer under section 3 or under section 8 may, within thirty days from the date of receipt of the copy of such order, appeal to the Assistant Commissioner within whose local jurisdiction he was carrying on business.

(2) Any person aggrieved by any order passed under sub-section (1) or by any order passed under any other provision of this Act which is not subject to an appeal under sub-section (1) may, within sixty days from the date of receipt of the copy of such order, file an application before the Commissioner for revision of the order.

(3) The Commissioner may, at any time, call for and examine the records of any case in which an order under this Act, excepting an order under the preceding sub-section, has been passed for the purpose of satisfying himself as to the legality or propriety of such order and may pass such orders as he deems fit.

* For the Bill see *Orissa Gazette* Extraordinary, dated the 26th June 1967 (723)

This Act came in to force with effect from 1st day of October, 1967 vide *Orissa Gazette*, Extraordinary, dated the 16th september 1967 (1251).

(4) The Assistant Commissioner or the Commissioner while passing any order under this section may—

(a) confirm, reduce, enhance or annul the tax or penalty or both; or

(b) set aside the assessment of tax or imposition of penalty or both and direct the assessing authority to make a fresh order after such further enquiry as he may direct.

(5) Any person likely to be affected prejudicially by any order made under this section shall be given a reasonable opportunity of being heard before such order is made.

(6) The Commissioner may transfer—

(a) any appeal pending before him on the date of coming into force of the Orissa Motor Spirit (Taxation on Sales) (Amendment) Act, 1967; or

(b) any revision pending before him,

to the Additional Commissioner of Sales Tax for disposal.”

4. After section 28 of the principal Act, the following new section shall be inserted, namely :—

Insertion of
new section
28-A, Orissa
Act 9 of
1946.

Finality of
order.

“28-A. All orders passed under this Act shall, subject to orders passed in appeal or revision, as the case may be, under section 28, be final.”