

ORISSA ACT 36 OF 1976

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

*[Received the assent of the Governor on the 29th September 1976,
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dated the 12th October 1976]*

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

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

Amendment
of section
9-B.

2. In section 9-B of the Orissa Sales Tax Act, 1947, in sub-section (2), for the proviso, the following proviso shall be substituted, *Orissa Act 14 of 1947.*
namely :—

“Provided that every dealer (other than a dealer permitted to compound the tax) who is liable to pay tax under this Act, while selling goods valued at more than ten rupees in any one transaction shall, whether or not any amount is realised or stipulated for realisation by way of tax, issue a cash or, as the case may be, credit memo, serially numbered showing the price of the goods sold and signed by the dealer or by his servant, manager or agent, and shall keep a counterfoil duly signed by him or by his servant, manager or agent and shall also maintain a true and correct account of all moneys realised or stipulated for realisation in the prescribed manner.”.

[Price—Re. 0'10]