

ORISSA ACT 13 OF 1979

**THE ORISSA SALES TAX ( AMENDMENT ) ACT, 1979**

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ORISSA ACT 13 OF 1979

\* THE ORISSA SALES TAX (AMENDMENT) ACT, 1979

[ Received with the assent of the Governor on the 17th April 1979, first published in an extraordinary issue of the Orissa Gazette, dated the 19th April 1979 ]

AN ACT TO AMEND THE ORISSA SALES TAX ACT, 1947

**B**E it enacted by the Legislature of the State of Orissa in the Thirtieth Year of the Republic of India, as follows :—

Short title

1. This Act may be called the Orissa Sales Tax (Amendment) Act, 1979.

Amendment of section 2

2. In section 2 of the Orissa Sales Tax Act, 1947 (hereinafter referred to as the principal Act), after clause (h) the following new clause shall be inserted, namely :—

Orissa Act 14 of 1947

“(hh) “ scheduled bank ” means a bank included in the Second Schedule to the Reserve Bank of India Act, 1934;”.

2 of 1934

Amendment of section 11

3. In section 11 of the principal Act, in sub-section (3)—

(a) in the explanation, for the words “ a crossed cheque or crossed bank draft”, the words “a Banker’s cheque or Manager’s cheque issued by a scheduled bank or a cheque marked or certified by such bank as good for payment” shall be substituted and the words “or bank draft” shall be omitted ;

(b) in the proviso to the said explanation, for the words “or if the crossed bank draft or crossed cheque”, the words “or if the Banker’s cheque or Manager’s cheque issued by a scheduled bank or a cheque marked or certified by such bank as good for payment” shall be substituted.

Amendment of section 13

4. In section 13 of the principal Act, in sub-section (2), for the words “ a crossed bank draft or a crossed cheque”, the words “a Banker’s cheque, Manager’s cheque issued by a scheduled bank or a cheque marked or certified by such bank as good for payment” shall be substituted.

\*For the Bill, See Orissa Gazette Extraordinary dated the 12th September 1979 (No, 1745)

\*\*Came into force with effect from the 19th April 1979