

ORISSA ACT 6 OF 1989

**THE ORISSA ENTERTAINMENTS TAX
(AMENDMENT) ACT, 1989**

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AN ACT FURTHER TO AMEND THE ORISSA ENTERTAINMENTS TAX ACT, 1946.

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

Short title 1. This Act may be called the Orissa Entertainments Tax (Amendment) Act, 1989.

Amendment of section 3. 2. In the Orissa Entertainments Tax Act, 1946 (hereinafter Orissa Act 5. of 1946. referred to as the principal Act), in section 3,—

(i) in clause (8), the word "and" appearing at the end shall be omitted; and

(ii) the following clause shall be added at the end, namely:—
“(10) ‘Year, means the financial year.’”

Amendment of section 9. 3. In the principal Act, section 9-A shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-sections shall be inserted, namely:—

“(2) No order assessing tax payable under this Act in relation to any year or part thereof shall be made under sub-section (1) at any time later than three years from the expiry of that year.

(3) Where the authority competent to assess tax under this Act is of the opinion that any tax payable under this Act has escaped assessment or has been under-assessed, such authority may, proceed to assess, to the best of his judgement, the tax so due within a period of five years from the expiry of the year or part thereof to which it relates:

Provided that no order under this sub-section shall be passed without giving the proprietor an opportunity of being heard:

Provided further that the period of limitation prescribed under sub-section (2) shall not apply to assessment made under this sub-section.”