

ORISSA ACT 5 OF 2000

THE ORISSA ENTRY TAX (AMENDMENT) ACT, 2000

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AN ACT TO AMEND THE ORISSA ENTRY TAX ACT, 1950.

Enacted by the Legislature of the State of Orissa in the first year of the Republic of India as follows:—

1. This Act may be called the Orissa Entry Tax (Amendment) Act, 2000.

2. In section 2 of the Orissa Entry Tax Act, 1950, for clause (f) of the principal Act, the following clause shall be substituted, namely:—

(f) "Local area" means the areas within the limits of any—

(i) Municipality constituted under the Orissa Municipal Act, 1950;

(ii) Grama Panchayat constituted under the Orissa Grama Panchayat Act, 1954;

(iii) other local authority by whatever name called, constituted or continued in any law for the time being in force.

and includes the area within an industrial township constituted under section 4 of the Orissa Municipal Act, 1950; and

3. In section 3 of the principal Act,—

(i) in sub-section (1), the words "and later than the date when the Act comes into force" shall be omitted;

(ii) to sub-section (2), the following proviso shall be added, namely:—

"Provided that the State Government may direct that in such circumstances and under such conditions and for such period as may be prescribed in the rules made in this behalf, the tax payable under this Act shall be payable in instalments, and in such a case the tax shall be deemed to have been compounded."

(iii) the following Explanation shall be added at the end, namely:—

"Explanation—For the removal of doubts, it is hereby declared that where any goods scheduled goods have been subjected to the levy of Octroi under the Orissa Municipal Act, 1950 prior to the commencement of this Act for entry into any local area, those goods shall not be subjected to the levy of entry tax under this Act for their entry into that area on or after such commencement."

4. In section 4 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

(3) The reduction in tax liability of an importer as provided in sub-section (1) of an importer or manufacturer as provided in sub-section (2) shall not be allowed unless the entry tax paid and tax payable under Sales Tax Act are shown separately in the cash memo or the bill or invoice issued by him for the sale by virtue of which such liability accrues."

5. In section 7 of the principal Act, after sub-section (2), the following sub-section shall be substituted, namely:—

(2) Before any Dealer's return is submitted under sub-section (1), he shall, in the prescribed manner, pay in advance the full amount of tax payable by him on the basis of such return as reduced by any tax already paid under section 10 or of the composition money fixed under the proviso to sub-section (1) of section 3, as the case may be, and shall furnish alongwith the return satisfactory proof of such payment; and after the final assessment is made, the amount of tax so paid shall be deemed to have been paid towards the tax finally assessed."

6. In section 7 of the principal Act, after sub-section (2), the following sub-section shall be substituted, namely:—

(2) Before any Dealer's return is submitted under sub-section (1), he shall, in the prescribed manner, pay in advance the full amount of tax payable by him on the basis of such return as reduced by any tax already paid under section 10 or of the composition money fixed under the proviso to sub-section (1) of section 3, as the case may be, and shall furnish alongwith the return satisfactory proof of such payment; and after the final assessment is made, the amount of tax so paid shall be deemed to have been paid towards the tax finally assessed."

*For the Bill, see Orissa Gazette, Extraordinary, dated the 23rd June, 2000 (No. 942)

