

THE ORISSA SALES TAX (AMENDMENT) ACT, 1977

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Orissa
 Government
 No. 8 of
 1977

ORISSA ACT 4 OF 1972

***THE ORISSA SALES TAX (AMENDMENT) ACT, 1972**

[Received the assent of the Governor on the 22nd January 1972, first published in an extraordinary issue of the Orissa Gazette, dated the 2nd February 1972]

AN ACT TO AMEND THE ORISSA SALES TAX ACT, 1947

BE it enacted by the Legislature of the State of Orissa in the Twenty-second Year of the Republic of India as follows :—

Short title
and commence-
ment.

I. (1) This Act may be called the Orissa Sales Tax (Amendment) Act, 1972.

(2) It shall come into force at once.

Amendment,
of Section 5,
Orissa Act
14 of 1947.

2. In section 5 of the Orissa Sales Tax Act, 1947, in sub-section (1),—

Orissa Act:14
of 1947.

(a) in the first proviso, for the figure and words "not exceeding 7 per cent", the words "not exceeding ten per cent" shall be substituted ;

(b) in the second proviso, for the figure and words "not exceeding 13 per cent", the words "not exceeding fifteen per cent" shall be substituted.

Repeal and
Savings.

3. (1) The Orissa Sales Tax (Amendment) Ordinance, 1971 is hereby repealed.

Orissa Ordinance No. 9
of 1971.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act, as if this Act had commenced on the 29th December, 1971.