

ORISSA ACT 31 OF 1976

THE ORISSA AGRICULTURAL INCOME-TAX (AMENDMENT) ACT, 1976

TABLE OF CONTENTS**PREAMBLE****SECTIONS**

1. Short title
2. Amendment of section 29
3. Amendment of section 41-A

ORISSA ACT 31 OF 1976

***THE ORISSA AGRICULTURAL INCOME-TAX
(AMENDMENT) ACT, 1976**

*[Received the assent of the President on the 7th May 1976, first
published in an extraordinary issue of the Orissa Gazette,
dated the 21st May 1976]*

AN ACT TO AMEND THE ORISSA AGRICULTURAL INCOME-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 Agricultural Income-Tax (Amendment) Act, 1976.

Amendment
of section 29.

2. In section 29 of the Orissa Agricultural Income-Tax Act, 1947 ^{Orissa Act 24 of 1947.} (hereinafter referred to as the principal Act)—,

(a) in sub-section (3) for the words "the assessee may apply" the words "the assessee or as the case may be the State Government may apply" shall be substituted; and

(b) in sub-section (4) for the words "the assessee may" the words "the assessee or as the case may be the State Government may" shall be substituted.

Amendment
of section
41-A.

3. For section 41-A of the principal Act, the following section shall be substituted, namely :—

"41-A. (1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act other than proceedings before a Criminal Court shall, save as provided in sub-section (3), be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no Court shall, save as aforesaid, be entitled to require any ^{1 of 1872} employee of the Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (3), any employee of the Government discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months or with fine or with both.

(3) Nothing in this section shall apply to the disclosure of—

(a) any of the particulars referred to in sub-section (1) for the purpose of a prosecution under the Indian Penal Code. ^{45 of 1860} in respect of any statement, return, accounts, documents or evidence or for the purpose of a prosecution under this Act; or

- (b) such facts to an officer of the Government of India, as may be necessary, for the purpose of enabling that Government to levy or realise any tax imposed by it under the Income-Tax Act, 1961; or 43 of 1961
- (c) such of the particulars referred to in sub-section (1) to the Agricultural Income-Tax Authorities as may be necessary for the purpose of enabling such authorities to levy or realise any tax; or
- (d) such particulars as may be necessary to disclose to any officer of the State Government for the purpose of recovery or verification of receipts or refund of any tax under this Act; or
- (e) any of the particulars referred to in sub-section (1) to a Civil Court in any suit in which any officer appointed under section 18 of this Act or the State Government is a party and which relates to any matter arising out of any proceeding under this Act or the rules made thereunder; or
- (f) such particulars as may be necessary to disclose to any person acting in the execution of this Act or the rules made thereunder; or
- (g) any such particulars, relevant to any inquiry into the conduct of an official of the Commercial Taxes Department, to any person appointed as Commissioner under the Public Servants (Inquiries) Act, 1850, or to an officer 37 of 1850 otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution, when exercising its functions in relation to any matter arising out of any such inquiry, or to a court in connection with the prosecution arising out of any such inquiry; or
- (h) with the previous permission of the State Government, any such particulars, as may be required by any Commission of Inquiry appointed by the Central Government or the State Government under the Commissions of Inquiry Act, 1952 or by any authority to which the provisions of 60 of 1952 that Act have been made applicable by the Central Government or the State Government for the purpose of any inquiry by such Commission or authority; or
- (i) such information or document, as may be required by any officer of the State Government for the purpose of investigation or inquiry into the conduct and affairs of any past or present public servant or of any agent or dealer appointed under any order issued by Government under the Essential Commodities Act, 1955 or to a court 10 of 1955 in connection with any prosecution of such public servant, agent or dealer or to a court, tribunal or Commission of Inquiry in connection with any prosecution of or inquiry in relation to such public servant, agent or dealer arising out of any such investigation or inquiry."