

ORISSA ORDINANCE NO. 5 OF 1983
THE ORISSA ADDITIONAL SALES TAX (AMENDMENT AND
VALIDATION) ORDINANCE, 1983

[Promulgated by the Governor of Orissa on the 14th May 1983 published in an extraordinary issue of the *Orissa Gazette*, dated the 16th May 1983.]

AN

ORDINANCE

TO AMEND THE ORISSA ADDITIONAL SALES TAX ACT, 1975

WHEREAS the Legislature of the State of Orissa is not in session ;

AND WHEREAS, the Governor of Orissa is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the Orissa Additional Sales Tax Act, 1975 in the manner hereinafter appearing ;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Orissa is pleased to make and promulgate the following Ordinance in the Thirty-fourth Year of the Republic of India:—

Short title

1. This Ordinance may be called the Orissa Additional Sales Tax (Amendment and Validation) Ordinance, 1983.

Amendment of section 3.

2. For section 3 of the Orissa Additional Sales Tax Act, 1975 (hereinafter referred to as the principal Act) the following section shall be and shall be deemed to have been substituted with effect from the 1st day of April, 1979, namely :—

Orissa Act
24 of 1975.

"3. (1) Notwithstanding anything contained in sections 4, 5 and 8 of the said Act, every dealer, whose gross turnover exceeded twenty-five thousand rupees during the period not exceeding twelve months immediately preceding the 1st day of April, 1979 or between the said date and the thirtieth day of June, 1981 or whose gross turnover for a period not exceeding twelve months exceeded fifty thousand rupees on or after the 1st day of July, 1981 shall be liable to pay the additional sales tax at such rate not exceeding 1% of his gross turnover as may be notified from time to time by the State Government.

(2) Every dealer who has become liable to pay tax under this Act, shall continue to be so liable until the expiry of three consecutive years during each of which his gross turnover has failed to exceed fifty thousand rupees and such further period after the date of the said expiry as may be prescribed and his liability to pay tax under this Act, shall cease on the expiry of the prescribed period:

Provided that in calculating the period of three consecutive years, the part of a year during which a dealer became first or again liable shall be excluded.

(3) Where a dealer liable to pay tax under this Act, starts a new business, partnership, firm or concern, whether by changing the constitution, style or the name of the previous business, partnership, firm or concern or otherwise, either singly or jointly with any other person, such newly started business, partnership, firm or concern shall, notwithstanding anything contained in this section but always subject to the other provisions of this Act, be liable to pay tax on his gross turnover from the date of commencement of the said business, partnership, firm or concern, as the case may be.

(4) A dealer, who is not liable to pay tax under the forgoing sub-sections, shall never the less be liable to pay tax on his gross turnover if such dealer has voluntarily or provisionally registered himself under the said Act, or if such dealer is liable to pay tax or registered as a dealer under the Central Sales Tax Act, 1956.

(5) All the provisions of the said Act, excluding those contained in sections 4, 5, 8, 29 and 29-A but including those relating to appeal, revision, reference and penalty shall *mutatis mutandis* apply in relation to the additional sales tax payable under this Act".

Validation

3. Notwithstanding anything contained in any judgement, decree or order of any Court or other authority to the contrary, any assessment, re-assessment, levy or collection of additional sales tax or imposition of penalty made, any action taken or thing done or purported to have been done under the principal Act before commencement of this Ordinance shall be deemed to have been made, taken, done under and in furtherance of the principal Act as amended by this Ordinance.

Dated the 14th May, 1983

C. M. POONACHA
Governor of Orissa