

ORISSA ACT 18 OF 2003

THE ORISSA FOREST DEVELOPMENT (TAX ON SALE OF FOREST PRODUCE BY GOVERNMENT OR ORISSA FOREST DEVELOPMENT CORPORATION) ACT, 2003

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***THE ORISSA FOREST DEVELOPMENT (TAX ON SALE OF FOREST PRODUCE BY GOVERNMENT OR ORISSA FOREST DEVELOPMENT CORPORATION) ACT, 2003**

(ORISSA ACT 18 OF 2003)

[Received the assent of the Governor on the 7th December 2003, first published in an extraordinary issue of the *Orissa Gazette*, dated the 8th December, 2003 (No. 1863)]

AN ACT TO PROVIDE FOR THE LEVY AND COLLECTION OF FOREST DEVELOPMENT TAX ON SALES OF FOREST PRODUCE BY OR ON BEHALF OF THE STATE GOVERNMENT OR THE ORISSA FOREST DEVELOPMENT CORPORATION.

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

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Orissa Forest Development (Tax on sale of forest produce by Government or Orissa Forest Development Corporation) Act, 2003.

(2) It extends to the whole of the State of Orissa.

(3) It shall be deemed to have come into force on the 18th day of July, 2003.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "Appellate Authority" means the forest officer, the officer of Forest Development Corporation or the officer of the Co-operative Society, as the case may be, who is immediately superior to the concerned Recovery Officer ;

(b) "Co-operative Society" means a Co-operative Society registered under the Orissa Co-operative Societies Act, 1962 ;

Orissa Act
2 of 1963.

(c) "Forest Development Corporation" means the Orissa Forest Development Corporation Limited, incorporated under the Companies Act, 1956;

1 of 1956.

(d) "forest produce" means bamboo, timber, kendu leaf and such other produce as Government may, by notification, specify from time to time ;

(e) "Government" means the Government of Orissa ;

(f) "Recovery Officer" in relation to the sale of any forest produce, means the forest officer or the officer of Forest Development Corporation or the officer of any Co-operative Society, as the case may be, by whom the sale of forest produce is effected, and if any question arises as to who is the Recovery Officer in respect of the sale, the same shall be referred to, and decided by, the Principal Chief Conservator of Forests, Orissa and his decision shall be final ;

(g) "sale" or "sale of forest produce" means any sale of forest produce by or on behalf of Government or Forest Development Corporation

