

ORISSA ACT 29 OF 1967

THE ORISSA SALES TAX (AMENDMENT) ACT, 1967

[Received the assent of the Governor on the 30th December 1967, first published in an extraordinary issue of the Orissa Gazette, dated the 5th January 1968]

AN ACT TO AMEND THE ORISSA SALES TAX ACT, 1947

BE it enacted by the Legislature of the State of Orissa in the Eighteenth Year of the Republic of India, as follows:—

Short title and commencement.

*1. (1) This Act may be called the Orissa Sales Tax (Amendment) Act, 1967.

(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 (hereinafter referred to as the principal Act) in sub-section (1) for the figure and words "2 per cent" the words "five per cent" shall be and shall be deemed always to have been substituted. Orissa Act 14 of 1947.

Amendment of section 28, Orissa Act 14 of 1947.

3. In section 28 of the principal Act in sub-section (3) in clause (f) the word "or" shall be added at the end and after the said clause the following new clauses shall be inserted, namely:—

"(g) any such particulars, relevant to any inquiry into the conduct of an official of the Sales Tax Department, to any person appointed as Commissioner under the Public Servants (Inquiries) Act, 1850, or to an officer 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 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 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 or inquiry in relation to such public servant, agent or dealer arising out of any such investigation or inquiry." 10 of 1955

Repeal and
Savings.

4. (1) The Orissa Sales Tax (Amendment) Ordinance, 1967 is hereby repealed. Orissa Ordinance No. 13 of 1967.

(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 were in force on the day on which such thing was done or action was taken.