

GOVERNMENT OF ORISSA
LAW DEPARTMENT

ORISSA ACT 24 OF 1957

**THE ORISSA SALES TAX (SECOND AMENDMENT)
ACT, 1957**

TABLE OF CONTENTS

Preamble

SECTION

1. Short title and commencement.
2. Amendment of section 6, Orissa Act 14 of 1947.
3. Tax-free Goods.

ORISSA ACT 24 OF 1957
THE ORISSA SALES TAX (SECOND AMENDMENT)
ACT, 1957

[Received the assent of the Governor on the 8th December 1957,
 first published in an extraordinary issue of the Orissa
 Gazette, dated the 11th December 1957

AN ACT FURTHER TO AMEND THE ORISSA SALES TAX
 ACT, 1957

WHEREAS it is expedient further to amend the Orissa Sales Tax Act, 1947, in the manner hereinafter appearing ; Orissa Act
14 of 1947.

It is hereby enacted by the Legislature of the State of Orissa in the Eighth year of the Republic of India as follows :—

Short title
and
commencement.

* 1. (1) This Act may be called the Orissa Sales Tax (Second Amendment) Act, 1957.

(2) It shall come into force at once.

Amendment
of section 6,
Orissa Act
14 of 1947.

2. For section 6 of the Orissa Sales Tax Act, 1947 the following section shall be substituted, namely :— Orissa Act
14 of 1947.

Tax-free
goods.

“ 6. The State Government may, by notification, subject to such conditions and exceptions, if any, exempt from tax the sale of any goods or class of goods and likewise withdraw any such exemption. ”

* For Statement of objects and reasons see *Orissa Gazette* extra ordinary, dated the 5th December 1957.