

ORISSA ACT 22 OF 1983

THE ORISSA ADDITIONAL SALES TAX (AMENDMENT AND
VALIDATION) ACT, 1983

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AND VALIDATION) ACT, 1983

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AN ACT TO AMEND THE ORISSA ADDITIONAL SALES TAX ACT, 1975

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

Short title

1. This Act may be called the Orissa Additional Sales Tax (Amendment and Validation) Act, 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 thirteenth 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 one per cent of his gross turnover as may be notified from time to time by the State Government:

Provided that no additional sales tax as aforesaid shall be payable on that part of the gross turnover which relates to sale and purchase of declared goods.

(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 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 foregoing sub-sections, shall nevertheless 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. ^{74 of 1958}

(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 Act shall be deemed to have been made, taken, done under and in furtherance of the principal Act as amended by this Act.

Repeal and savings.

4. (1) The Orissa Additional Sales Tax (Amendment and Validation) Ordinance, 1983 and the Orissa Additional Sales Tax (Second Amendment) Ordinance, 1983 are hereby repealed.

Orissa
Ordinance
No. 5 of
1983. and
Orissa
Ordinance
No. 7 of
1983.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinances so repealed shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act.