

ORISSA ACT 13 OF 1984
THE ORISSA SALES TAX (AMENDMENT) ACT, 1984

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***THE ORISSA SALES TAX (AMENDMENT) ACT, 1984**

[Received the assent of the Governor on the 7th April 1984, first published in an extraordinary issue of the *Orissa Gazette*, dated the 7th April 1984.]

AN ACT TO AMEND THE ORISSA SALES TAX ACT, 1947

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

Short title
and
commence-
ment.

Amendment
of Section 2,

1. (1) This Act may be called the Orissa Sales Tax (Amendment) Act, 1984.
- (2) It shall come into force at once.

2. In Section 2 of the Orissa Sales Tax Act, 1947, for clause (g) (excluding the Orissa Act 14 of 1947, explanation thereunder), the following clause shall be substituted, namely:—

“(g) ‘Sale’ means with all its grammatical variations and cognate expression, any transfer of property in goods for cash or deferred payment or other valuable consideration and includes,—

- (i) transfer, otherwise than in pursuance of a contract of property in any goods for cash, deferred payment or other valuable consideration ;
- (ii) transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract ;
- (iii) delivery of goods on hire-purchase or any system of payment by instalments ;
- (iv) transfer of the right to use any good for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration ;
- (v) supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration.
- (vi) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), where such supply or service, is for cash, deferred payment or other valuable consideration ;

but does not include a mortgage, hypothecation, charge or pledge and the words ‘buy’, and ‘purchase’ shall be construed accordingly.”

* For the Bill, see *Orissa Gazette Extraordinary*, dated the 5th March 1984 (No. 294)