

ORISSA ACT 4 OF 2001

THE ORISSA ZILLA PARISHAD (AMENDMENT) ACT, 2000

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(ii) in the opening portion, for the words "not exceeding twenty-five per cent", the words "not exceeding seventy-five per cent in case of liquor and twenty-five per cent in case of other goods" shall be substituted; and

(ii) the following Explanation shall be added at the end, namely:—

"Explanation—For the purpose of this sub-section, 'liquor' shall mean liquor as defined in the Bihar and Orissa Excise Act, 1915 and shall include India Made Foreign Liquor and any other product covered by the Drugs and Cosmetics Act, 1940 of which more than fifty per cent of ingredients are spirit of alcohol or both."

3 For section 5-A of the principal Act, the following section shall be substituted, namely:—

"5-A. (1) Every dealer shall, in addition to the tax payable by him under this Act, also pay a surcharge at the rate of ten per centum of the total amount of tax so payable by him:

Provided that the aggregate of the tax and surcharge payable under this Act shall not exceed in respect of goods declared to be of special importance in inter-State trade or commerce by Section 14 of the Central Sales Tax Act, 1958 the rate fixed by Section 15 of the said Act.

(2) All provisions relating to the payment, assessment, recovery and refund of the tax under this Act shall, as far as may be, apply to the payment, assessment, recovery and refund of the surcharge."

4. In section 24 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) The petition shall be in the prescribed form, shall be verified in the prescribed manner and shall, when it is presented by the State Government, be signed by the Commissioner of Sales Tax or such other officer as may be authorised by him in this behalf:

Provided that when the petition is preferred by any person other than the State Government, it shall be accompanied by a fee of rupees one hundred."

\*For the Bill, see Orissa Gazette Extraordinary, dated the 4th April, 2001 (No. 550)

