

ORISSA ACT 19 OF 1990

THE ORISSA ADDITIONAL SALES TAX REPEALING ACT, 1990

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ORISSA ACT 19 OF 1990

[THE ORISSA ADDITIONAL SALES TAX REPEALING ACT, 1990]

Secs. 1—2

[Received the assent of the Governor on the 4th August 1990, first published in an Extraordinary issue of the Orissa Gazette, dated the 14th August 1990]

AN ACT TO REPEAL THE ORISSA ADDITIONAL SALES TAX ACT, 1975.

Be it enacted by the Legislature of the State of Orissa in the Forty-first Year of the Republic of India, as follows :—

1. (1) This Act may be called the Orissa Additional Sales Tax Repealing Act, 1990.

(2) It shall be deemed to have come into force with effect from the 1st day of July, 1990.

2. (1) The Orissa Additional Sales Tax Act, 1975 is hereby repealed.

Orissa Act
24 of 1975.

(2) The repeal of the said Act shall not affect,—

(a) its previous operation or any thing duly done or action taken including orders passed, returns submitted, notices issued, assessments made, taxes paid and arrear of tax to be realised; or

(b) any right, obligation or liability acquired, accrued or incurred thereunder; or

(c) any investigation, legal proceeding or remedy in respect of any such right, obligation or liability and any such investigation, legal proceeding or remedy may be instituted, continued or enforced as if the said Act had not been repealed.

1. For Statement of objects and reasons See *Orissa Gazette*, Extraordinary, dated the 7th July 1990 (No. 907).

Short title
and
commence-
ment.

Repeal and
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