

**THE ORISSA SALES TAX ( AMENDMENT ) ACT, 1961**

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## ORISSA ACT 15 OF 1961

**THE ORISSA SALES TAX ( AMENDMENT )  
ACT, 1961**

[ *Received the assent of the Governor on the 14th  
October 1961, first published in an extraordinary  
issue of the Orissa Gazette, dated the 28th  
October 1961* ]

AN ACT TO AMEND THE ORISSA SALES TAX ACT, 1947

**BE** it enacted by the Legislature of the State of Orissa in the Twelfth Year of the Republic of India as follows:—

Short title and commencement. 1. (1) This Act may be called the Orissa Sales Tax (Amendment) Act, 1961.

(2) It shall come into force at once.

Amendment of section 11, Orissa Act 14 of 1947. 2. In sub-section (3) of section 11 of the Orissa Sales Tax Act, 1947 (hereinafter referred to as the Orissa Act 14 of 1947. principal Act), after the words "five rupees" the words and commas " , whichever is higher, " shall be inserted.

Amendment of section 13, Orissa Act 14 of 1947

3. In section 13 of the principal Act—

(a) after sub-section (5) the following new sub-section shall be inserted, namely:—

“(6) In case a dealer makes default in payment of the tax or composition money, as the case may be, in accordance with the notice issued under sub-section (4) by the date specified therein he shall be liable to pay interest on the aforesaid amount at the rate of six per centum per annum from the date aforesaid for the first three months and thereafter at the rate of twelve per centum per annum :

Provided that where any appeal or revision under section 23 or reference under section 24 has been preferred the interest as aforesaid shall be payable from the date specified above on the tax ultimately found due from the dealer :

Provided further that in case the tax assessed on the dealer is enhanced in such appeal, revision or reference the interest on the excess amount shall be payable from the date by which the dealer is required to make payment of such excess amount."

(b) the existing sub-section (6) shall be renumbered as sub-section (7) thereof and in the sub-section as so renumbered after the figure, brackets and comma "(5)," the words, figure, brackets and comma "together with the interest payable under sub-section (6)," shall be inserted.

Amendment of section 16, Orissa Act 14 of 1947.

4. In sub-section (4) of section 16 of the principal Act, the following words shall be added at the end, namely :—

"and for this purpose he may detain or if it is in motion stop a vessel or vehicle and thereupon the driver or any other person in charge of the vessel or vehicle shall keep it stationary as long as may reasonably be necessary for the search".

Insertion of new sections 16-A and 16-B in Orissa Act 14 of 1947.

5. After section 16 of the principal Act, the following new sections shall be inserted, namely :—

Establishment of check post or barrier and inspection of goods while in transit.

"16-A. (1) If the State Government consider it necessary that with a view to prevent or check evasion of tax under this Act in any place or places in the State, it is necessary so to do, they may by notification direct the setting up of a check post or the creation of a barrier or both, at such place or places as may be notified.

(2) At every check post or barrier mentioned in sub-section (1), or at any other place when so required by any officer empowered by the State Government in this behalf the driver or any other person in charge of a goods vehicle or boat shall stop the vehicle or boat, as the case may be, and keep it stationary as long as may reasonably be necessary, and allow the officer in charge of the check post or barrier, or the officer empowered as aforesaid, to examine the contents in the vehicle or boat and inspect all

records relating to the goods carried, which are in the possession of such driver or other person in charge, who shall, if so required, give his name and address and the name and address of the owner of the vehicle or boat.

(3) The officer in charge of the check post or barrier, or the officer empowered as aforesaid shall, if he has reasons to believe that there has been an evasion of tax in respect of the goods carried in such vehicle or boat, have the power to seize and confiscate any such goods :

Provided that before taking action for the confiscation of goods the officer shall give the person affected an opportunity of being heard and make an enquiry in the manner prescribed :

Provided further that where the person affected makes payment to such officer of the amount of tax payable in respect of such goods to be assessed in the prescribed manner the goods seized as aforesaid shall be released.

(4) If the goods, which are seized or confiscated under sub-section (3), are of a perishable nature, they shall be sold in the prescribed manner.

Restriction  
on move-  
ment of  
goods.

16-B. (1) No person shall transport from any railway station, steamer station, air-port, post office or from any other place whatsoever notified in this behalf by the State Government, any consignment of such goods, exceeding such quantity, as may be specified in the notification, except in accordance with such conditions as may be prescribed and such conditions shall be made with a view to ensuring that there is no evasion of tax payable under this Act.

(2) Any authority or officer who may be authorised by the State Government in this behalf, may, for the purpose of verifying whether any goods are being transported in contravention of the provisions of sub-section (1) and subject to such restrictions as may be prescribed intercept, detain and search any road vehicle or river-craft or any load carried by persons."

Amendment  
of section 24,  
Orissa Act  
14 of 1947.

6. In section 24 of the principal Act—

(a) in sub-section (1) for the words "Within sixty days from the making of any order by the Tribunal or Additional Tribunal" the following words shall be substituted, namely :—

"within sixty days from the date of receipt of the copy of an order of the Tribunal or Additional Tribunal."

(b) in sub-section (2) for the words "within thirty days of such refusal", the following words shall be substituted, namely :—

"within sixty days from the date of receipt of the copy of the order of refusal".