

ORISSA ACT 20 OF 1987

**THE ORISSA SALES TAX (SECOND AMENDMENT)
ACT, 1987**

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THE ORISSA SALES TAX (SECOND AMENDMENT)
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(Received the assent of the Governor on the 1st December 1987, first published in an extraordinary issue of the Orissa Gazette, dated the 4th December 1987)

AN ACT TO AMEND THE ORISSA SALES TAX ACT, 1947

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

Short title
and
commence-
ment.

1. (1) This Act may be called the Orissa Sales Tax (Second Amendment) Act 1987.

(2) It shall be deemed to have come into force on the 1st day of April, 1986.

Amendment
of section 7.

2. In the Orissa Sales Tax Act, 1947 (hereinafter referred to as the principal Act), for section 7 including the marginal heading, the following section and the marginal heading shall be substituted, namely :—

“Power of
the State
Government
exempt
dealers from
Tax and to
defer pay-
ment of tax.

7. Notwithstanding anything to the contrary, in this Act, the State Government may subject to such restrictions and conditions including conditions as to registration and registration fees; by notification, exempt in whole or in part, any class of dealers from the payment of tax or allow any class of dealers to defer payment of tax:”

Amendment
of section
29-A.

3. In section 29-A of the principal Act, for the words and figure “and section 6” the words commas and figures, “sections 6, 7 and 8” shall be substituted.