

ORISSA ACT 15 OF 1979

***THE ORISSA ENTERTAINMENTS TAX (AMENDMENT) ACT, 1979**

*[Received the assent of the Governor on the 17th April 1979
first published in an extraordinary issue of the Orissa Gazette,
dated the 1st May 1979]*

AN ACT TO AMEND THE ORISSA ENTERTAINMENTS TAX ACT, 1946

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

Short title

1. This Act may be called the Orissa Entertainments Tax (Amendment) Act, 1979.

Amendment
of section
7-A.

2. In section 7-A of the Orissa Entertainments Tax Act, 1946, ^{Orissa Act 5 of 1946.} in sub-section (1) for clause (a), the following clause shall be substituted namely:—

“(a) When tax is paid by means of affixing stamps on the ticket, the amount of surcharge shall be—

(i) thirty paise, if the payment for admission to the entertainment including the tax is one rupee or less; and

(ii) in any other case, forty-five paise.”

* For the Bill, See *Orissa Gazette* extraordinary, dated the 28th February 1979 (No. 256)

** Came into force with effect from the 1st May 1979