

ORISSA ACT 3 OF 1979

***THE ORISSA ADDITIONAL SALES TAX (AMENDMENT) ACT, 1979**

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AN ACT TO AMEND THE ORISSA ADDITIONAL SALES TAX ACT, 1975

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

Short title
and commen-
cement.

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

(2) It shall come into force with effect from the 1st day of April, 1979.

Amendment
of sections 2
and 3.

2. For sections 2 and 3 (including their marginal headings) of the Orissa Additional Sales Tax Act, 1975 the following sections (including their marginal headings) shall be substituted, namely :—

Orissa Act
24 of 1975.

Definitions.

“2. In this Act, unless the context otherwise requires—

(a) “declared goods” shall have the same meaning as in clause (c) of section 2 of the Central Sales Tax Act, 1956 ;

74 of 1956

(b) words and expressions used but not defined shall have the same meanings as are respectively assigned to them in the Orissa Sales Tax Act, 1947 (hereinafter referred to as the said Act).

Orissa Act
14 of 1947

Levy of addi-
tional tax.

3. (1) Every dealer shall, in addition to the tax payable by him for a year under the said Act, be liable to pay additional tax at such rate not exceeding one per cent of his gross turnover for that year, as may be notified, from time to time, by the State Government :

Provided that no additional tax as aforesaid shall be payable on that part of the gross turnover which relates to sale and purchase of declared goods :

Provided further that the State Government may, by notification, subject to such conditions and restrictions, if any, exempt any class of dealers or the turnover relating to any goods or class of goods from the levy of the additional tax and likewise withdraw any such exemption.

(2) The provisions of the said Act shall, *mutatis mutandis* apply in relation to the said additional tax as they apply in relation to the tax payable under the said Act.”

*For the Bill, See Orissa Gazette, Extraordinary, dated the 21st February 1979 (No. 173