

THE ODISHA VALUE ADDED TAX (AMENDMENT) ACT, 2018

TABLE OF CONTENTS

PREAMBLE :

SECTIONS :

1. Short title and commencement.
2. Amendment of Section 77.

The Odisha Gazette



EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 1860, CUTTACK, SATURDAY, SEPTEMBER 29, 2018 / ASWINA 7, 1940

LAW DEPARTMENT

NOTIFICATION

The 29th September, 2018

No.10802—Legis-37/2018/L—The following Act of the Odisha Legislative Assembly having been assented to by the Governor on the 28th September, 2018 is hereby published for general information.

ODISHA ACT 17 OF 2018

THE ODISHA VALUE ADDED TAX (AMENDMENT) ACT, 2018 AN ACT FURTHER TO AMEND THE ODISHA VALUE ADDED TAX ACT, 2004.

BE it enacted by the Legislature of the State of Odisha in the Sixty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Odisha Value Added Tax (Amendment) Act, 2018.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. In section 77 of the Odisha Value Added Tax Act, 2004, in sub-section (7), for the words "three years" wherever they occur, the words "four years" shall be substituted.

By order of the Governor

SASHIKANTA MISHRA

Principal Secretary to Government

Short title and
commencement.

Amendment
of section 77.

Odisha Act
4 of 2005.