

LAW DEPARTMENT

NOTIFICATION

The 10th August 1990

No. 11232-Legis.—The following Act of the Orissa Legislative Assembly having been assented to by the Governor on the 4th August 1990 is hereby published for general information.

ORISSA ACT 19 OF 1990

THE ORISSA ADDITIONAL SALES TAX REPEALING ACT, 1990

AN ACT TO REPEAL THE ORISSA, ADDITIONAL SALES TAX ACT, 1975.

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

Short title
and
commence-
ment.

1. (1) This Act may be called the Orissa Additional Sales Tax Repealing Act, 1990.

(2) It shall be deemed to have come into force with effect from the 1st day of July, 1990.

Repeals and
savings.

2.(1) The Orissa Additional Sales Tax Act, 1975 is hereby repealed

Orissa Act
24 of 1975.

(2) The repeal of the said Act shall not affect—

(a) its previous operation or anything duly done or action taken including orders passed, returns submitted, notices issued, assessments made, taxes paid and arrear of tax to be realised; or

(b) any right, obligation or liability acquired, accrued or incurred thereunder; or

(c) any investigation, legal proceeding or remedy in respect of any such right, obligation or liability and any such investigation, legal proceeding or remedy may be instituted, continued or enforced as if the said Act had not been repealed.

By order of the Governor

S. K. MOHANTY

Secretary to Government