

FINANCE DEPARTMENT

NOTIFICATION

The 12th May 1988

S. R. O. No. 316/88 - Whereas the draft of certain rules, further to amend the Orissa Sales Tax Rules, 1947, was published as required by sub-section (1) of Section 29 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), in the extraordinary issue of the Orissa Gazette No. 235, dated the 4th February 1988 under the notification of the Government of Orissa in the Finance Department No. 4274-CTA-22/88-F., dated the 3rd February 1988 inviting objections and suggestions from all persons likely to be affected thereby, till the expiry of a period of fifteen days from the date of publication of the said notification in the Orissa Gazette.

And whereas, no objections or suggestions have been received by the State Government in respect of the said draft;

Now, therefore, in exercise of the powers conferred by section 29 of the said Act, the State Government do hereby make the following rules further to amend the Orissa Sales Tax Rules, 1947, namely:—

1. (1) These rules may be called the Orissa Sales Tax (Amendment) Rules, 1988.

(2) They shall come into force on the date of their publication in the Orissa Gazette.

2. In the Orissa Sales Tax Rules, 1947 for the proviso to sub-rule (6) of rule 7, the following proviso shall be substituted namely:—

"Provided that in case of a dealer applying for registration, the maximum security to be demanded shall not be more than—

- (i) one thousand rupees, if the dealer's gross turn-over does not exceed one lakh rupees;
- (ii) three thousand rupees, if the dealer's gross turn-over exceeds one lakh rupees but does not exceed five lakh rupees;
- (iii) five thousand rupees, if the dealer's gross turn-over exceeds five lakh rupees but does not exceed ten lakh rupees; and

- (iv) seven thousand and five hundred rupees, if the dealer's gross turn-over exceeds ten lakh rupees, which shall be reviewed after the quarterly return of such dealer is due or any time thereafter.

[No. 20012--CTA-22/88-F.]

By order of the Governor
N. C. DAS

Under-Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 7th June 1988

S. R. O. No. 381/88--Whereas the draft of certain rules further to amend the Orissa Sales Tax Rules, 1947 was published as required by sub-section (1) of section 29 of the Orissa Sales Tax Act, 1947. (Orissa Act 14 of 1947), in the extraordinary issue of the Orissa Gazette No. 599, dated the 21st April 1988 under the notification of the Government of Orissa in the Finance Department No. 16946-CTA-148/87-F., dated the 20th April 1988 inviting objections and suggestions from all persons till expiry of a period of fifteen days from the date of publication of the said notification in the Orissa Gazette.

And whereas, no objections or suggestions have been received by the State Government in respect the said draft;

Now, therefore, in exercise of the powers conferred by section 29 of the said Act, the State Government do hereby make the following rules further to amend the Orissa Sales Tax Rules, 1947 namely:—

1. (i) These rules may be called the Orissa Sales Tax (Second Amendment) Rules, 1988.

(ii) They shall come into force on the date of their publication in the Orissa Gazette.

2. In the Orissa Sales Tax Rules, 1947 (hereinafter referred to as the said Rules), after sub-rule (2) of 27, the following new sub-rule (2-A) shall be inserted, namely:—

"(2-A) Claims for deduction under Explanation II below the second proviso to item (ii) of sub-clause (a) of clause (A) of sub-section (2) of section 5 of the Act:—

- (i) A dealer who wishes to deduct from his gross turn-over the