

FINANCE DEPARTMENT

NOTIFICATION

The 12th November 1990

S. R. O. No. 1012/90—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the State Government, having been satisfied that it is necessary so to do in the public interest do hereby direct that no tax under the said Act shall be payable in respect of sales in the course of Inter-State trade or commerce of goods manufactured by a registered dealer having his place of business in the State of Orissa or wastes or bi-products thereof if such sales are made from such place of business during the period when such dealer is entitled to the exemption of sales under the notification of the Government of Orissa in the Finance Department No. 27662-F., dated the 16th August 1990 as amended from time to time.

[No. 37763—CTA-19/90-F.]

By order of the Governor

B. B. MISHRA

Joint Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 12th November 1990

S. R. O. No. 1013/90—In exercise of the powers conferred by sub-section (3) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), read with sub-section (2) of section 9 thereof and section 7 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following rules, namely:—

1. *Short title*—These rules may be called the Central Sales Tax (Deferment of Payment of Tax) Orissa Rules, 1990.

2. (1) *Deferment/Exemption from payment of sales tax*—Industrial Units who are registered dealers within the meaning of clause (f) of section 2 of the Central Sales Tax Act, 1956 and are allowed under section 7 of the Orissa Sales Tax Act, 1947 (hereinafter referred to as the State Act) by notification of the Government of Orissa in the Finance Department No. 27665-F., dated the 16th August 1990 published as S. R. O. No. 790/90, as amended from time to time, to defer payment or to be exempted from payment of sales tax admitted as payable under the State Act on the sale of finished products manufactured or produced by such industrial units including wastes and bi-products thereof for any period shall be allowed to defer payment or to be exempted from payment of sales tax under the Central Sales Tax Act, 1956 for the same period subject to the same conditions and exceptions governing such deferment or, as the case may be, exemption as provided in the aforesaid notification.

(2) The form of application for deferment in payment of sales tax (Form A) " the form of agreement (Form B), the form of order allowing deferment in payment of sales tax (Form C) and the form of application for exercising option for exemption from payment of sales tax (Form D) appended to the aforesaid notification shall *mutatis mutandis* be applicable for the purpose of deferment or, as the case may be, exemption of sales tax admitted as payable under the Central Sales Tax Act, 1956.

[No. 37774—CTA-19/90-F.]

By order of the Governor

B. B. MISHRA

Joint Secretary to Government