

FINANCE DEPARTMENT

NOTIFICATION

The 23rd September 1992

S. R. O. No. 1094/92—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—(1) These rules may be called the Central Sales Tax (Deferment of payment of Tax) Orissa Rules, 1992.

(2) They shall be deemed to have come into force from the 1st day of August 1992.

2. (i) Deferment 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. 41267-F., dated 23rd September 1992 as amended from time to time to defer payment of Sales Tax collected as payable under the State Act on the sale of finished products manufactured/processed by such industrial units for the period specified therein shall be allowed to defer payment of Sales Tax collected under the Central Sales Tax Act, 1956 for the same period, subject to the same limitations, conditions and exceptions governing such deferment as provided in the aforesaid notification.

(ii) The form of application for deferment in payment of Sales Tax (Form 9A-92) the form of agreement (Form-B-92) the form of order allowing deferment in payment of Sales Tax (Form C-92) appended to the said notification shall *mutatis mutandis* applicable for the purpose of deferment of Sales Tax collected as payable under the Central Sales Tax Act, 1956.

[No. 41270—CTA-106/92/F.]

By order of the Governor

S. B. PANDA

Joint Secretary to Government

FINANCE DEPARTMENT

NOTIFICATION

The 14th October 1992

S. R. O. No. 1186/92—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 No.1080 of the *Orissa Gazette*, dated the 3rd August 1992, under the notification of the Government of Orissa in the Finance Department No. 33725-CTA-93/92-F., dated the 1st August 1992, 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 objection or suggestion has been received by the State Government in respect of the said draft during the said period.

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 (Amendment) Rules, 1992.
(ii) They shall come into force on the date of their publication in the *Orissa Gazette*.
2. In rule 7 of the Orissa Sales Tax Rules, 1947, in the proviso to sub-rule (6), for the word "gross turnover" wherever they occur, the words "estimated gross turn-over" shall be substituted.

[No. 43796—CTA-95/92-F.]

By order of the Governor

S. B. PANDA

Joint Secretary to Government

FINANCE DEPARTMENT

CORRIGENDUM

The 24th December 1992

S. R. O. No. 1472/92—In the notification of the Government of Orissa in the Finance Department No.41261—CTA-106/92-F., dated the 23rd September 1992 published in the extraordinary issue No.1329 of the *Orissa Gazette*, dated the 23rd September 1992:—

- (i) for the words "Purchase" appearing in column (2) against serial No. 42 read "Purchase of"
- (ii) for the words "allowed of the dealers" appearing in the proviso to Para. (a) under column (2) against serial No. 42 read "allowed to the dealer"
- (iii) for the words "fair wood" appearing against serial No.44 under column (3) below the second proviso at serial No.18 read "firewood" ;
- (iv) against serial No.46 (b), under column-(3) "The exemption shall be limited for such period, to such extent and from such date and subject to such conditions, restrictions, as may be contained in the sanction orders issued with the approval of Government in Industries Department in favour of the Sick Unit" shall be inserted.

[No. 54783—CTA-106/92-F.]

S. B. PANDA

Joint Secretary to Government