FINANCE DEPARTMENT
NOTIFICATION
The 14th March 1991

S. R. O. No. 136/91—In exercise of the powers conferred by section 7 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby exempt the automobile dealers in Orissa from payment of Tax under sub-section (1) of section 5 of the said Act on sale of goods specified in column (1) of the Schedule given below to the extent specified in column (2) for the period specified in column (3) subject to restrictions and conditions specified in column (4) thereof:—

SCHEDULE

Class of goods	Extent of exemption	Period	Restrictions and conditions subject to which the exemption is granted
(1)	(2)	(3)	(4)
Motor cycle, Motor-cycle combinations, motor scooters and motorettes.	Partly so as to reduce the rate of tax under sub-section (1) of section 5 to 8 per cent.	From the 16th March 1991 to the 31st March 1991.	1. When the goods are sold by a dealer registered under the Orissa Sales Tax Act, 1947 to the consumers in the premises of their respective show rooms during the 16th March 1991 to 31st March 1991 and such dealer— (i) furnishes to the local Sales Tax Officer a list of goods entered by him into the show room for sale to the consumer before such entry and list of goods remaining unsold at the end of the period mentioned above ; (ii) furnishes a separate return in respect of sales made to the consumers during this period within fifteen days from the 31st March 1991 along with copy of the chalan in proof of payment of tax payable according to such return. 2. The particulars of the goods brought into the show room shall be subject to verification by any officer authorised for the purpose under the Orissa Sales Tax Act, 1947.

NOTE—For the purposes of this notification, the expression "Consumer" means any person other than a registered dealer under the Orissa Sales Tax Act, 1947.

[No. 8808—CTA.-30/91-F.]

By order of the Governor

B. B. MISHRA

Joint Secretary to Government