

## LAW DEPARTMENT

## NOTIFICATION

The 18th June 1990

**No. 9091-Legis.**—The following Act of the Orissa Legislative Assembly having been assented to by the Governor on the 14th June 1990 is hereby published for general information.

## ORISSA ACT II OF 1990

## THE ORISSA SALES TAX (AMENDMENT) ACT, 1990

## AN ACT FURTHER TO AMEND THE ORISSA SALES TAX ACT, 1947

**BE** it enacted by the Legislative 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 Sales Tax (Amendment) Act, 1990.

(2) it shall come into force on such date as the State Government may, by notification, appoint.

Amendment  
of section 4.

2. In section 4 of the Orissa Sales Tax Act, 1947 (hereinafter referred to as the principal Act),—

Orissa Act  
14 of 1947.

(a) in sub-section (1),—

(i) for the words, brackets and figure "Orissa Sales Tax (Amendment) Act, 1981" the words, brackets and figure "Orissa Sales Tax (Amendment) Act, 1990" shall be substituted ;

(ii) for the letters and figure "Rs. 50,000" the letters and figure "Rs. 1,00,000" shall be substituted ; and

(b) in sub-sections (2), (3) and (4), for the letters and figures "Rs. 50,000, wherever they occur, the letter and figure "Rs. 1,00,000" shall be substituted.

Amendment  
of section 5.

3. In section 5 of the principal Act,—

(i) in sub-section, (1) for the words "sixteen per cent" the words "twenty-five per cent" shall be substituted and

(ii) in sub-section (2), in clause (A), in sub-clause (a), in item (ii), in Explanation II, the words "obtainable from the prescribed authority" shall be deleted.

4. After section 5 of the principal Act, the following section shall be inserted, namely :—

5-A. (1) Every dealer whose gross turn over during any year exceeds rupees ten lakhs shall, in addition to the tax payable by him under this Act, also pay a surcharge at the rate of ten per centum of the total amount of the tax payable by him :

Provided that the aggregate of the tax and surcharge payable under this Act shall not exceed to respect of goods declared to be of special importance in inter-State trade or commerce by Section 14 of the Central Sales Tax Act, 1956, the rate fixed by Section 15 of the said Act :

Provided further that in the case of an assessment year which has commenced before the commencement of the Orissa Sales Tax (Amendment) Act, 1990, turn over of the whole of such assessment year shall be taken into account for purposes of determining whether the dealer is liable to pay surcharge under this Section but the surcharge shall be payable only in respect of that part of the turn over which relates to the period after the commencement of this Section.

(2) All provisions relating to the payment, assessment, recovery and refund of the tax under this Act shall, as far as may be, apply to the payment, assessment, recovery and refund of the surcharge.

(3) Notwithstanding anything to the contrary contained in any other provision of this Act no dealer mentioned in sub-section (1), who is liable to pay surcharge, shall be entitled to collect the amount of this surcharge.

5. In Section 9 of the principal Act, in clause (b) of sub-section (6) for the letters and figure "Rs. 50,000", the letters and figure "Rs. 1,00,000" shall be substituted.

6. In Section 9-C of the principal Act, in sub-section (1), for the words "fifty thousand rupees" the letters and figure "Rs. 1,00,000" shall be substituted.

7. For the removal of doubts it is hereby declared that the liability of any dealer to pay tax under the Principal Act in respect of any period prior to the date appointed by notification under sub-section (1) of Section 4 of the Principal Act as amended by this Act shall not in any way be affected by any amendment made under this Act.

By order of the Governor

S. K. MOHANTY

Secretary to Government

**THE ORISSA SALES TAX (AMENDMENT) ACT, 1990**

**TABLE OF CONTENTS**

**FREAMPLE :**

**SECTIONS :**

1. Shot title and Commencement
2. Amendment of section 4
3. Amendment of section 5
4. Insertion of new section 5-A
5. Amendment of section 9
6. Amendment of section 9-C
7. Removal of doubts

10/1

THE STATE OF NEW YORK

IN SENATE

January 10, 1901

REPORT  
 OF THE  
 COMMISSIONERS OF THE LAND OFFICE  
 IN ANSWER TO A RESOLUTION PASSED BY THE SENATE  
 APRIL 18, 1899

10