

**THE ORISSA MOTOR SPIRIT (TAXATION ON SALES)
(AMENDMENT) ACT, 1964**

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ORISSA ACT 12 OF 1964

**THE ORISSA MOTOR SPIRIT (TAXATION ON SALES)
(AMENDMENT) ACT, 1964**

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AN ACT TO AMEND THE ORISSA MOTOR SPIRIT (TAXATION ON SALES) ACT, 1946

BE it enacted by the Legislature of the State of Orissa in the Fifteenth Year of the Republic of India as follows :—

Short title

1. This Act may be called the Orissa Motor Spirit (Taxation on Sales) (Amendment) Act, 1964.

Amendment of section 2, Orissa Act 9 of 1946.

2. In section 2 of the Orissa Motor Spirit (Taxation on Sales) Act, 1946 (hereinafter referred to as the principal Act) the Explanation to clause (e) shall be omitted.

Orissa Act 9 of 1946.

Insertion of new section 4-A, Orissa Act 9 of 1946.

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

Special mode of recovery.

“4-A. (1) Where a retail dealer has failed to comply with a notice served under sub-section (2) of section 3 the Commissioner or any Commercial Tax Officer may, by notice in writing (a copy of which shall be forwarded to the retail dealer at his last address known to the officer issuing the notice) require—

- (a) any person from whom any money is due or may become due to such dealer; or
- (b) any person who holds or may subsequently hold money for or on account of such dealer;

to pay into the Government treasury in the manner specified in the notice either forthwith or upon the money becoming due or being held, or at or within the time specified in the notice (not being before the money becomes due or is held), so much of the money as is sufficient to pay the amount of tax due from the retail dealer or penalty or both, as the case may be, under this Act or the whole of the money when it is equal to or less than that amount.

(2) The officer issuing a notice under sub-section (1) may at any time amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice issued under sub-section (1), shall be deemed to have made the payment under the authority of the retail dealer and the receipt from the Government treasury shall constitute a good and sufficient discharge of the liability of such person to the retail dealer to the extent of the amount specified in the receipt.

(4) Any person discharging any liability to the retail dealer after service on him of the notice issued under sub-section (1) shall, if the liability is discharged in any manner other than that required in the said notice, be personally liable to the State Government to the extent of the liability so discharged or to the extent of the liability of the retail dealer for tax or penalty or both, whichever is less.

(5) Where a person on whom a notice is served under sub-section (1) proves to the satisfaction of the Officer who issued the notice that the money demanded or any part thereof was not due to the retail dealer or that he did not hold any money for or on account of the retail dealer, at the time the notice was served on him, nor is the money demanded or any part thereof likely to become due to the retail dealer or be held for or on account of the retail dealer, nothing contained in this section shall be deemed to require such person to pay into the Government treasury any such money or part thereof, as the case may be.

(6) Any amount of money which a person is required to pay under sub-section (1) or for which he is personally liable to the State Government under sub-section (4) shall, if it remains unpaid, be recoverable as an arrear of land revenue.

(7) Nothing in this section shall operate so as to prejudice any action that may have been taken or that may be or is being taken under section 4 for recovery from the retail dealer direct of the amount due from him".

Amendment
of section 7,
Orissa Act 9
of 1946.

4. In section 7 of the principal Act, in sub-section (1) the following proviso shall be added to clause (c), namely :—

"Provided that a wholesale distributor having a place of business and a storage depot within the State may sell motor spirit direct from such depot for the purpose of consumption by the person by whom or on whose behalf it is or may be purchased."