

ORISSA ORDINANCE No. 2 OF 1960

**THE ORISSA TAXATION (ON GOODS CARRIED
BY ROADS OR INLAND WATER-WAYS)
(SECOND AMENDMENT) ORDINANCE, 1960**

[Promulgated by the Governor on the 30th April 1960,
published in an extraordinary issue of the Orissa
Gazette, dated the 30th April 1960]

**AN
ORDINANCE**

TO AMEND THE ORISSA TAXATION (ON GOODS CARRIED
BY ROADS OR INLAND WATER-WAYS) ACT, 1959

WHEREAS the Legislature of the State of
Orissa is not in session ;

AND WHEREAS the Governor of Orissa is
satisfied that circumstances exist which render it
necessary for him to take immediate action to amend
the Orissa Taxation (on Goods carried by Roads or
Inland Water-ways) Act, 1959, in the manner
hereinafter appearing ;

Orissa Act 7
of 1959.

NOW, THEREFORE, in exercise of the powers
conferred by clause (1) of Article 213 of the
Constitution, the Governor of Orissa is pleased to
make and promulgate the following Ordinance in the
Eleventh Year of the Republic of India :—

Short title
and
commence-
ment.

1. (1) This Ordinance may be called the Orissa
Taxation (on Goods carried by Roads or Inland
Water-ways) (Second Amendment) Ordinance, 1960.

(2) It shall come into force at once.

Amendment
of section 2,
Orissa Act 7
of 1959.

2. In section 2 of the Orissa Taxation (on Goods
carried by Roads or Inland Water-ways) Act, 1959
(hereinafter referred to as the principal Act) after
clause (2) the following new clause shall be inserted,
namely:—

Orissa Act 7
of 1959.

“ (2-a) “ Central godown ” in respect of Kendu
leaves means the godown where such leaves are
finally packed and made ready for despatch. ”

Amendment
of section 8,
Orissa Act 7
of 1959.

3. In section 8 of the principal Act to sub-section (1) the following proviso shall be added, namely:

“ Provided that in respect of Kendu leaves the dealer shall have the option of furnishing a return only in respect of his central godowns declared by him and recognised as such by the taxing authorities in accordance with the rules made in that behalf ”.

Amend-
ment of
section 13,
Orissa Act 7
of 1959.

4. In section 13 of the principal Act to sub-section (2), the following proviso shall be added, namely :

“ Provided that in respect of Kendu leaves the said amount may be so deposited in three equal monthly instalments, the receipt for the deposit of first instalment being filed along with the return ”.

Amend-
ment of
section 17,
Orissa Act 7
of 1959.

5. In section 17 of the principal Act in sub-section (1) :—

(i) In clause (d) after the words “ for registration ” the words “ or any declaration required to be made by or under this Act ” shall be inserted;

(ii) After clause (g) the following new clause shall be inserted, namely :—

“ (h) violation of terms and the conditions of an undertaking required to be given by or under this Act ”;

Amend-
ment of
section 23,
Orissa Act 7
of 1959.

6. In section 23 of the principal Act, in sub-section (2) after clause (g), the following new clause shall be inserted, namely :—

“ (g-I) declarations and undertakings in respect of places of business, godowns or the Central godown, if any, of the dealer in respect of which returns are to be furnished ;”

Amendment
of schedule,
Orissa Act 7
of 1959.

7. In Schedule I of the principal Act in item 3 for the words ‘ Rupees eight ’ the words ‘ Rupees nine ’ shall be substituted and the proviso and the Explanation to the said item shall be omitted.

Y. N. SUKTHANKAR

Dated the 30th April 1960

Governor of Orissa