

## ORISSA ACT 24 OF 1975

## THE ORISSA ADDITIONAL SALES TAX ACT, 1975

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## ORISSA ACT 24 OF 1975

**\*THE ORISSA ADDITIONAL SALES TAX ACT, 1975**

*Received the assent of the President on the 5th May 1975, first published in an extraordinary issue of the Orissa Gazette, dated the 12th May 1975.*

AN ACT TO PROVIDE FOR LEVY OF ADDITIONAL TAX ON SALE OR PURCHASE OF GOODS IN ORISSA

**B**E it enacted by the Legislature of the State of Orissa in the Twenty-sixth Year of the Republic of India, as follows :—

Short title,  
extent and  
commence-  
ment.

1. (1) This Act may be called the Orissa Additional Sales Tax Act, 1975.

(2) It shall extend to the whole of the State of Orissa.

(3) It shall be deemed to have come into force on the 1st day of April, 1975.

Levy of  
additional  
tax.

2. (1) The tax payable by a dealer for a year under the Orissa Sales Tax Act, 1947 (hereinafter referred to as the said Act) shall be increased by an additional tax at the rate of— Orissa Act 14 of 1947.

(a) two per cent of the tax, if his gross turnover for that year does not exceed one lakh of rupees ;

(b) three per cent of the tax, if his gross turnover for that year exceeds one lakh of rupees but does not exceed five lakhs of rupees ;

(c) five per cent of the tax, if his gross turnover for that year exceeds five lakhs of rupees :

Provided that where in respect of declared goods the tax payable by such dealer under the said Act together with the additional tax payable under this sub-section exceeds the maximum percentage of the sale or purchase price thereof specified, from time to time, under clause (a) of section 15 of the Central Sales Tax Act, 1956, the rate of additional tax in respect of such goods shall be reduced to such an extent that the tax and the additional tax together shall not exceed such maximum percentage of the sale or purchase price of such goods. 74 of 1956

*Explanation*—“Declared goods” shall have reference to declared goods as defined in the Central Sales Tax Act, 1956. 74 of 1956

(2) The provisions of the said Act shall, *mutatis mutandis* apply in relation to the said additional tax as they apply in relation to the tax payable under the said Act.

(3) Notwithstanding anything contained in the said Act, no dealer referred to in sub-section (1) shall be entitled to collect the additional tax payable under this Act.

\* For the Bill see Orissa Gazette, Extraordinary, dated the 24th March, 1975 (Mo. 597).

1. Sub. by  
OA. 2179

Offences

3. (1) Any dealer who collects the additional tax payable under this Act, in contravention of the provisions of sub-section (3) of section 2 shall be punishable with fine which may extend to one thousand rupees.

(2) No Court inferior to that of a Judicial Magistrate of the first class shall try an offence under this Act.

Power to  
make rules.

4. (1) The State Government may make rules for carrying out the purposes of this Act.

(2) All rules made under this Act shall, as soon as may be after they are made, be laid before the State Legislature for a total period of fourteen days which may be comprised in one session or in two or more successive sessions and if during the said period the State Legislature makes modifications, if any, therein, the rules shall thereafter have effect only in such modified form; so, however, that such modifications shall be without prejudice to the validity of anything previously done under the rules.