

**THE ORISSA SALES TAX (AMENDMENT AND VALIDATION)
ORDINANCE, 1979**

[Promulgated by the Governor on the 18th July 1979 published in an extraordinary issue of the Orissa Gazette, dated the 19th July 1979]

AN

ORDINANCE

TO AMEND THE ORISSA SALES TAX ACT, 1947 AND TO VALIDATE
CERTAIN ACTIONS

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 Sales Tax Act, 1947 and to validate certain actions in the manner hereinafter appearing;

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

Short title
and
commence-
ment.

1. (1) This Ordinance may be called the Orissa Sales Tax (Amendment and Validation) Ordinance, 1979.

(2) It shall come into force at once.

Amendment
of section 2.

2. In section 2 of the Orissa Sales Tax Act, 1947 (hereinafter referred to as the principal Act), for clause (c), the following clause shall be and shall be deemed always to have been substituted, namely:—

“(c) “dealer” means any person who carries on the business of purchasing, selling supplying or distributing goods, directly or otherwise, whether for cash, or for deferred payment or for commission, remuneration or other valuable consideration and includes—

(i) a local authority, a company, and undivided Hindu family, any society (including a Co-operative Society), club, firm or association which carries on such business;

(ii) a society (including a Co-operative Society), club, firm or association which purchases goods from, or sells, supplies or distributes goods to its members;

(iii) a commission agent, a broker, a del-credere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of purchasing, selling, supplying or distributing goods on behalf of any principal whether disclosed or not; and

(iv) a casual dealer.

Explanation 1—Every person who acts as an agent on behalf of a dealer residing outside the State and purchases, sells, supplies or distributes goods in the State or acts on behalf of such dealer as —

(i) a mercantile agent as defined in the Indian Sale of Goods Act, 1930, or

3 of 1930

(ii) an agent for handling goods or documents of title relating to goods, or

(iii) an agent for the collection or payment of the sale price of goods or as a guarantor for such collection or payment,

and every local branch of a firm registered outside the State or of a company the principal office or headquarters whereof is outside the State, shall be deemed to be a dealer for the purposes of this Act.

Explanation II—The Central Government or a State Government or any of their employees acting in official capacity on behalf of such Government, who, whether or not in the course of business, purchases, sells, supplies or distributes goods, directly or otherwise, for cash or for deferred payment or for commission, remuneration or for other valuable consideration, shall, except in relation to any sale, supply or distribution of surplus, unserviceable or old stores or materials or waste products or obsolete or discarded machinery or parts or accessories thereof, be deemed to be a dealer for the purposes of this Act."

Validation
of actions.

3. Notwithstanding anything contained in any judgement, decree or order of any court or other authority to the contrary, an assessment, reassessment, levy or collection of any tax or imposition of any penalty made or purporting to have been made, under the principal Act before the commencement of this Ordinance and any action taken or thing done or purporting to have been taken or done in relation to or in pursuance of such assessment, reassessment, levy, collection or imposition shall be deemed to be as valid and effective as if such assessment, reassessment, levy, collection or imposition or action or thing had been made, taken or done under or in furtherance of the principal Act as amended by this Ordinance, and—

(a) all Acts, proceedings or things done or actions taken by any authority, officer or person in connection with the levy, assessment, reassessment or collection of such tax or imposition of such penalty shall for all purposes, be deemed to be and to have always been done or taken in accordance with law;

(b) no suit or other proceedings shall be maintained or continued in any court or before any authority whatsoever for the refund of any tax or penalty so paid; and

(c) no court shall enforce any decree or order directing the refund of any such tax or penalty so paid.

B. D. SHARMA

GOVERNOR OF ORISSA

Dated the 18th July 1979