ORISSA ORDINANCE No. 2 OF 1964

THE ORISSA MOTOR SPIRIT (TAXATION ON SALES) (AMENDMENT AND VALIDATION) ORDINANCE, 1964

[*Promulgated by the Governor on the 10th December 1964, published in an Extraordinary issue of the* Orissa Gazette, *dated the 10th December 1964*]

AN

ORDINANCE

TO AMEND THE ORISSA MOTOR SPIRIT (TAXATION ON SALES) ACT, 1946 AND TO VALIDATE CERTAIN ACTIONS TAKEN AND ORDERS PASSED BY CERTAIN OFFICERS

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 Motor Spirit (Taxation on Sales) Act, 1946 in the manner hereinafter appearing; Orissa Act 9 of 1946.

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 Fifteenth Year of the Republic of India :—

Short title and commencement.

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

(2) It shall come into force at once.

Amendment of section 28, Orissa Act 9 of 1946.

2. In section 28 of the Orissa Motor Spirit (Taxation on Sales) Act, 1946 (hereinafter referred to as the principal Act) in sub-section (1) the words, figure and brackets "sub-section (2) of" shall be omitted. Orissa Act 9 of 1946.

Transitory provision.

3. Notwithstanding anything contained in section 28 of the principal Act as amended by this Ordinance an appeal against an order under section 3 of the said Act may be filed within thirty days from the date of commencement of this Ordinance, if—

(*a*) the order has been made prior to the said date but on or after the date of commencement of the Orissa Motor Spirit (Taxation on Sales) (Amendment) Act, 1963; and Orissa Act 15 of 1963.

(*b*) there has been no appeal or revision from the said order or in respect of any matter in relation to such order.

Validation of actions and orders.

4. Notwithstanding anything contained in the principal Act no action taken or order passed by any officer appointed under the Orissa Sales Tax Act, 1947 in the belief or purported belief that such officer while taking such action or making such order was conferred with powers of a Commercial Tax Officer under the principal Act shall be questioned in any Court of law or otherwise open to challenge merely on the ground that the officer aforesaid had not been legally vested with such powers and all such actions and orders shall be deemed to have been validly taken or passed in exercise of powers conferred under the principal Act.

Orissa Act 14 of 1947.

A. N. KHOSLA

Dated the 10th December 1964 *Governor of Orissa*

(b) there has been no appeal or revision from the said order or in respect of any matter in relation to such order.

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Dated the 10th December 1964 *Governor of Orissa*