

ORISSA ACT 2 OF 2004
THE ORISSA ENTRY TAX (AMENDMENT) ACT, 2003

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Total
Rs.
1,33,25,000
3,23,10,000
11,15,35,000
1,89,70,000
162,88,51,000
8,02,77,000
60,48,72,000
53,93,92,000
3,10,01,000
8,06,04,000
5,00,00,000
0,00,00,000
4,70,00,000
40,83,000
54,77,000
95,60,000

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ORISSA ACT 2 OF 2004

***THE ORISSA ENTRY TAX (AMENDMENT) ACT, 2003**

[Received the assent of the Governor on the 30th January, 2004, first published in an Extraordinary issue of the *Orissa Gazette*, dated the 5th February, 2004 (No. 192)]

AN ACT FURTHER TO AMEND THE ORISSA ENTRY TAX ACT, 1999.

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

Short title
and
commencement.

1. (1) This Act may be called the Orissa Entry Tax (Amendment) Act, 2003.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Amendment
of Section 2.

2. In Section 2 of the Orissa Entry Tax Act, 1999 (hereinafter referred to as the principal Act),—

Orissa Act
11 of 1999.

(i) for clause (a), the following clause shall be substituted, namely :—

(a) "Assessing Authority" means the Sales Tax Officer appointed under the Sales Tax Act or an Assistant Commissioner of Sales Tax who has been delegated with the powers and duties of assessment by the Commissioner under Section 17 of the Sale Tax Act, within the area of his jurisdiction;"; and

(ii) in clause (h), the words "excluding any tractor, earth mover, excavator, bulldozer or road-roller" shall be added at the end.

Omission of
Section 4.

3. Section 4 of the principal Act shall be omitted.

Amendment
of Section 6.

4. In Section 6 of the principal Act, after the words "levy of tax", the words "any Scheduled goods, either in part or in full, in the public interest or" shall be inserted.

Amendment
of Section 10.

5. In Section 10 of the principal Act,—

(a) to sub-section (1), the following proviso shall be added, namely :—

"Provided that a Dealer who files quarterly return under the Sales Tax Act may send the said statement every quarter paying in advance the full amount of such tax as payable for the preceding quarter.";

(b) in sub-section (2), after the word "month" wherever it occurs, the words "or quarter" shall be inserted; and

(c) in sub-section (3), after the word "month", the words and commas "or quarter, as the case may be," shall be inserted.

Amendment
of Section 23.

6. In Section 23 of the principal Act, —

(i) for sub-section (2), the following sub-section shall be substituted, namely :—

*For the Bill, See *Orissa Gazette*, Extraordinary, dated the 4th February 2004 (No. 192)

“(2) At every check-post or barrier mentioned in sub-section (1) or at any other place when so required by the officer-in-charge of the check-post or barrier or any Assessing Authority, the driver or any other person in charge of—

- (a) a goods vehicle, boat or other carrier by which any goods are under transport; or
- (b) a motor vehicle referred to in sub-section (3) of Section 3 which is in transit,

shall stop the goods vehicle, boat or other carrier or the motor vehicle, as the case may be, and keep it stationary as long as may reasonably be necessary and allow the officer-in-charge of the check-post or barrier, or as the case may be, the Assessing Authority to examine the contents of the goods vehicle, boat or other carrier and inspect all records relating to the goods carried by it or, as the case may be, to inspect the records relating to the motor vehicle, which are in possession of such driver or other person in charge, who shall, if so required, give his name and address and the name and address of the owner of the goods vehicle, boat or other carrier, or the motor vehicle, as the case may be.”; and

- (ii) for sub-section (3) excluding the provisos thereto, the following shall be substituted, namely :—

“(3) The officer-in-charge of the check-post or barrier or the Assessing Authority referred to in sub-section (2) may seize and confiscate the Scheduled goods under transport or, as the case may be, the motor vehicle in transit as referred to in the said sub-section, where such Scheduled goods or motor vehicle are liable to tax under this Act but are not covered by a way bill (as prescribed for the purposes of the Sales Tax Act) signed by the person consigning such goods or vehicle, as the case may be, or where such officer or Authority has a reasonable apprehension of evasion of tax in respect of such goods or vehicle :”.

Amendment
of Section 24.

- 7. For Section 24 of the principal Act excluding the proviso thereto, the following shall be substituted, namely :—

“24. When any goods vehicle, boat or other carrier which carries Scheduled goods or any motor vehicle as is referred to in sub-section (3) of Section 3, coming from any place outside the State and bound for any other place outside the State, passes through the State, the driver or any other person in charge of such goods vehicle, boat or other carrier or of such motor vehicle, as the case may be, shall furnish such particulars, in such form and to the officer-in-charge of such check-post or barrier, as provided in Section 16-AA of the Sales Tax Act and the rules made under that Act and obtain from such officer-in-charge a transit pass in accordance therewith, and then pass through the State delivering the transit pass, so obtained, to the officer-in-charge of the last check-post or barrier before exit from the State;”.

Amendment
of Section 25.

8. In Section 25 of the principal Act, –

- (i) for sub-section (1), the following sub-section shall be substituted, namely :–

“(1) if any person, being the driver or the person in charge of a goods vehicle, boat or other carrier or of a motor vehicle referred to in sub-section (3) of Section 3, contravenes the provisions of Section 23 or Section 24, the officer-in-charge of the check-post or barrier or the Assessing Authority referred to in sub-section (2) of Section 23 may, after giving such person a reasonable opportunity of being heard, direct him to pay, by way of penalty, a sum not exceeding twice the amount of tax payable in respect of the Scheduled goods under transport or of the motor vehicle in transit, as the case may be, and may, for the purpose of realisation of the penalty, seize such goods or, as the case may be, motor vehicle.”; and

- (ii) in sub-section (2), for the words “Commissioner”, the words “officer making the seizure” shall be substituted.

Amendment
of Section 26.

9. In Section 26 of the principal Act,–

- (i) for the proviso to sub-section (1), the following provisos and Explanation shall be substituted, namely :–

“Provided that the tax so payable by a manufacturer under this sub-section during a year shall be reduced by the amount of tax paid under this Act on the raw materials which directly go into the composition of the finished products during that year in the prescribed manner :

Provided further that where a buying dealer, under the Rules providing for the rates of tax required to be specified with reference to Section 3, is entitled to pay tax at a concessional rate or not to pay any tax, as the case may be, in respect of such finished products, the manufacturer shall, on a declaration furnished by the buying dealer in the prescribed form, collect the tax at such concessional rate or shall not collect any tax, as the case may be.

Explanation – For the purposes of this Section, “manufacturer” shall include a person who is engaged in mining and sells goods produced or extracted therefrom.”; and

- (ii) after sub-section (5), the following sub-section shall be inserted, namely :–

“(6) If any manufacturer contravenes the provisions of sub-section (1) or sub-section (2), the Assessing Authority may, after giving him an opportunity of being heard, impose on him by an order in writing, a penalty not exceeding twice the amount of tax required to be collected and paid by him.”.

Amendment
of Schedule.

10. In the Schedule to the principal Act,–

- (a) In Part I,–

- (i) in item 1, for the words “Coal, Coke”, the words “Coal including Coke in all its forms” shall be substituted,

- (ii) in item 6, for the words "Drugs and Chemicals including Medicine", the words "Drugs including medicine, surgical instrument, apparatus and materials" shall be substituted,
- (iii) in item 18, for the words "Onion and", the words "Onion, Garlic and" shall be substituted,
- (iv) in item 19, after the word "Sugar", the words "and sugar candy" shall be inserted,
- (v) in item 46, for the words "Rubber and", the words "Raw Rubber, Rubber and" shall be substituted,
- (vi) in item 50, for the words "and components", the comma and words, "components and accessories" shall be substituted,
- (vii) item 57 shall be omitted, and
- (viii) after item 63, the following items shall be inserted, namely :-

- "64. Jaggery and gur
- 65. Oil cake and de-oiled cake
- 66. Cattle feed, prawn feed and poultry feed
- 67. High Density Poly Ethylene and Poly Propylene granules
- 68. Cycle, cycle rickshaw and their spare parts
- 69. Pen including ball pen and refills
- 70. Computer, its spare parts, accessories, stationeries and consumables and computer software.
- 71. Gold and silver bullion, jewelry made out of gold and silver
- 72. Sports materials
- 73. Chemicals used for any purpose
- 74. All kinds of electronic goods not specified elsewhere in this Schedule.
- 75. Mosquito repellants (Mats, coils and liquid or any other preparations).
- 76. Stainless steel utensils
- 77. Dal and pulses
- 78. Candle
- 79. Articles made of China Clay or Porcelaine wire
- 80. Dry fish
- 81. Banana whether ripe or not";

(b) In Part II,-

- (i) in item 1, the words "Bhujia and Mixure" shall be added at the end,
- (ii) in item 9, after the word "equipments", the words "including earthmovers, excavators, bulldozers and road-rollers" shall be inserted,
- (iii) in item 10, after the word "plastic", the comma and word, "moulded" shall be inserted,

(iv) in item 11, after the word "Bitumen", the comma and words
", Tarfelting materials" shall be inserted, and

(v) after item 22, the following items shall be inserted, namely :-

"23. Copier, Xerox machine, Fax, TV, VCR, VCP, VCD, DVD, Video
Camera.

24. Motor Vehicles, two-wheelers, three-wheelers

25. Marble, Decorative Stones and Tiles, Cuddpah Stone, Granite
Stone.

26. Air Conditioners, Refrigerators and Deep Freezers

27. Air Coolers

28. Aviation Turbine Fuel (ATF)

29. Dry cell and wet cell batteries

30. Mineral water

31. Washing machine

32. Molasses

33. Gudakhu"; and

(c) Part III shall be omitted.

15/11/2009