

ORISSA ACT 3 OF 2001

THE ORISSA SALES TAX (AMENDMENT) ACT, 2001

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PREAMBLE

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39.	Expenditure relating to the Department of Higher Education	..	1,42,91,000	1,42,91,000
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44.	Revenue Account	732,51,78,000	..	732,51,78,000
45.	Capital Account	2,49,57,21,000	..	2,49,57,21,000
	Grand Total	982,09,05,000	2,49,57,21,000	1,231,66,26,000

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***THE ORISSA SALES TAX (AMENDMENT) ACT, 2001**

(Received the assent of the Governor on the 5th May 2001, first published in an extraordinary issue of the Orissa Gazette, dated the 15th May, 2001 (No. 905))

AN ACT FURTHER TO AMEND THE ORISSA SALES
TAX ACT, 1947.

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

Short title. 1. This Act may be called the Orissa Sales Tax (Amendment) Act, 2001.

Amendment of section 5. 2. In section 5 of the Orissa Sales Tax Act, 1947 (Hereinafter referred to as the principal Act), in sub-section (1),—

Orissa Act
14 of 1947.

(i) in the opening portion, for the words "not exceeding twenty-five per cent", the words "not exceeding seventy-five per cent in case of liquor and twenty-five per cent in case of other goods," shall be substituted; and

(ii) the following Explanation shall be added at the end, namely:—

"Explanation—For the purposes of this sub-section, "liquor" shall mean liquor as defined in the Bihar and Orissa Excise Act, 1915 and shall include India Made Foreign Liquor and any other product covered by the Drugs and Cosmetics Act, 1940 of which more than fifty per cent of ingredients are spirit or alcohol or both."

Bihar and
Orissa Act
2 of 1915,
23 of 1940

Amendment of section 5-A. 3. For section 5-A of the principal Act, the following section shall be substituted namely:—

"5-A. (1) Every dealer shall, in addition to the tax payable by him under this Act, also pay a surcharge at the rate of ten *per centum* of the total amount of tax so payable by him:

Provided that the aggregate of the tax and surcharge payable under this Act shall not exceed in respect of goods declared to be of special importance in inter-State trade or commerce by Section 14 of the Central Sales Tax Act, 1956 the rate fixed by Section 15 of the said Act.

74 of 1956.

(2) All provisions relating to the payment, assessment, recovery and refund of the tax under this Act shall, as far as may be, apply to the payment assessment, recovery and refund of the surcharge."

Amendment of section 24. 4. In section 24 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) The petition shall be in the prescribed form, shall be verified in the prescribed manner and shall, when it is preferred by the State Government, be signed by the Commissioner of Sales Tax or such other officer as may be authorised by him in this behalf:

Provided that when the petition is preferred by any person other than the State Government, it shall be accompanied by a fee of rupees one hundred."

*For the Bill, see Orissa Gazette Extraordinary, dated the 4th April, 2001, (No. 550)