



**The Orissa Taxation (On Goods Carried by Roads or Inland Water-Ways) Act,
1968**

Act 8 of 1968

Keyword(s):

Boat, Goods, Jute, Kendu Leaves, Maund, Minerals and Mineral-Ores, Motor Vehicle, New Industry, Registered Dealer, Trolley

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THE ORISSA TAXATION (ON GOODS CARRIED BY ROADS
OR INLAND WATERWAYS) ACT, 1968

CONTENTS

PREAMBLE

SECTIONS

1. Short title, extent, commencement and duration
2. Definitions
3. Liability to tax
4. Rate of tax
5. Exemption in respect of goods exported
6. Determination of weight and quantity
7. Taxing authorities
8. Returns
9. Registration of dealers
10. Assessment
11. Where tax is payable by representative
12. Appeal, Revision and Review
13. Payment and recovery of tax and penalty
14. Refund
15. Maintenance and preservation of accounts
16. Power to order production of accounts and search of places
17. Establishment of Checkpost or barrier and inspection of goods while in transit
18. Inspection of vessels or vehicles with goods in transit
19. Offences and penalties
20. Composition of offences
21. Bar to suit in Civil Courts and indemnity
22. Power to take evidence
23. Delegation of powers
24. Grant of rebate
25. Power to make rules
26. Power to remove difficulties
27. Validation of acts done

SCHEDULE I

SCHEDULE II

[THE ORISSA TAXATION (ON GOODS CARRIED BY ROADS OR INLAND WATERWAYS) ACT, 1968]

[Received the assent of the Governor on the 5th April 1968, first published in an extraordinary issue of the Orissa Gazette, dated the 12th April, 1968].

AN ACT TO PROVIDE FOR THE LEVY OF A TAX ON CERTAIN GOODS CARRIED BY ROADS OR INLAND WATERWAYS IN THE STATE OF ORISSA AND TO VALIDATE CERTAIN TAXES IMPOSED ON GOODS CARRIED BY ROADS OR INLAND WATERWAYS.

Be it enacted by the Legislature of the State of Orissa in the Nineteenth Year of the Republic of India as follows :—

1. (1) This Act may be called the Orissa Taxation (On Goods Carried by Roads or Inland Waterways) Act, 1968.

Short title, extent, commencement and duration.

(2) It extends to the whole of the State of Orissa.

(3) It shall be deemed to have come into force on the 27th day of April 1959 and shall be deemed to have ceased to have effect immediately on the expiry of the 31st day of March 1962, except as respects things done or omitted to be done before such cesser, and section 5 of the Orissa General Clauses Act, 1937 shall be deemed to have applied upon such cesser as if it had then been repealed by an Orissa Act,

Orissa Act I of 1937.

2. In this Act unless the context otherwise requires—

Definitions

(1) "Bamboos" includes the species *dendrocalamus strictus* (salia Bamboo) and *bambusa orundinacea* (kanta or Dabba Bans) and *bambusa tulda* and *bambusa nutens* and *oxytenanthera neigrociliata* (Balangi Bans);

1. For Statement of Objects and Reasons, see *Orissa Gazette*, Extraordinary dated the 25th March 1968. (No. 231).

(Sec. 2—contd.)

- (2) "Boat" means a vessel or water-craft propelled or pulled or towed by hand or steam or mechanical power or any other device ;
- (3) "Central godown" in respect of Kendu leaves means the godown where such leaves are finally packed and made ready for despatch ;
- (4) "Commissioner" means the Commissioner appointed under section 7 ;
- (5) "Dealer" means any person who stores at one time jute in excess of fifty maunds or bamboos in excess of one thousand in number or kendu leaves in excess of one standard maund or minerals and mineral-ores before or after being carried by motor vehicle, cart, trolley, boat, animal or human agency or any other means except railways or airways and includes his agent;
- Explanation*—The manager or agent of a dealer who resides outside Orissa and who stores such goods shall be deemed to be a dealer for the purposes of this Act ;
- (6) "Goods" means jute, bamboos, kendu leaves, minerals and mineral-ores ;
- (7) "Government" means the State Government of Orissa ;
- (8) "Jute" means the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitorius* and the fibre known as mesta or bimli extracted from plants of the species *hibiscus cannunpinus* and *hibiscus sabdariffa-var altissima* whether baled or otherwise ;
- (9) "Kendu leaves" means leaves plucked from kendu trees (*diospyros melanoxylon*) and made fit for use for the manufacture of Biris ;
- (10) "Maund" means forty standard seers of eighty tolas each ;
- (11) "Minerals and mineral-ores" means the minerals and mineral ores specified in Schedule II ;

- (12) "Motor Vehicle" means any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer ;
- (13) "New Industry" means an industry which starts production in Orissa after the 1st day of April 1958 or an existing industry expanding its production after the said date by at least one-third of its installed capacity ;
- (14) "Prescribed" means prescribed by rules made under this Act ;
- (15) "Registered Dealer" means a dealer registered under this Act ;
- (16) "Trolley" means a truck running on rails other than those operated by the Indian Railways ; and
- (17) "Year" means the financial year.

3. Subject to the provisions of this Act, there shall be levied a tax on jute, bamboos, Kendu leaves, minerals and mineral-ores carried by motor vehicle, cart, trolley, boat, animal and human agency or by any other means except railways or airways in respect of such period as specified in Schedules I and II : ^{Liability to tax.}

Provided that no tax shall be levied under this Act, on any such goods in respect of which such tax has already been paid.

4. The tax payable by a dealer under this Act shall be levied at the rates specified in Schedules I and II : ^{Rate of Tax}

Provided that the Government may, from time to time by notification and subject to such conditions as they may impose, fix any lower rate of tax payable under this Act in respect of any goods specified in such notification.

5. If the Government are satisfied that circumstances exist for which it is necessary so to do, they may, by notification exempt the payment of tax, in whole or in part, in respect of any goods carried for ^{Exemption in respect of goods exported.}

(Secs. 6—9)

the purpose of export to places outside the territory of India for such period as may be fixed from time to time.

Determina-
tion of weight
and quantity.

6. In so far as it may be necessary the weight in respect of jute or Kendu leaves or minerals and mineral-ores and the quantity in respect of bamboos on which tax is payable shall be determined in the manner prescribed.

Taxing
authority.

7. The Government may, for carrying out the purposes of this Act, appoint a Commissioner and such other officer or officers to assist him as they may think fit.

Returns

8. (1) Any person who may be required so to do by the Commissioner by notice served in the prescribed manner and every registered dealer shall furnish such returns in such form and to such authority as may be prescribed :

Provided that in respect of Kendu leaves the dealer shall have the option of furnishing a return only in respect of his central godowns declared by him and recognised as such by the taxing authorities in accordance with the rules made in that behalf.

(2) The returns, during the first year of operation of this Act, shall be furnished for such period and within such time as may be notified by the Commissioner in this behalf and thereafter quarterly returns shall be furnished within thirty days of completion of the quarter in respect of which returns are to be filed.

(3) If any dealer discovers any omission or other error in any return furnished by him, he may furnish a revised return at any time before assessment is made on the original return.

Registration
of dealers.

9. (1) Every dealer shall get himself registered under this Act, and for the said purpose shall submit an application for registration, to such person, in such manner and within such period as may be prescribed and every such application shall be accompanied by a fee of rupees ten.

(2) The registering authority may, for good and sufficient reasons, demand from a registered dealer or from a dealer who has applied for registration

(Sec. 10)

under this Act reasonable security to be paid in the prescribed manner for the proper payment of tax payable by him under this Act and if the security so demanded is not paid the said authority may, notwithstanding anything contained in this Act—

- (i) if the defaulter happens to be a registered dealer, cancel the certificate of registration granted to him ; or
- (ii) if the defaulter is a dealer who has applied for registration, refuse to grant him a certificate of registration :

Provided that no such cancellation or refusal shall be made unless the dealer has been given a reasonable opportunity of being heard.

10. (1) If the Commissioner is satisfied that the return furnished by a dealer under section 8 in respect of any period is correct and complete, he shall by an order in writing, assess the dealer and determine the tax payable by him on the basis of such return. Assessment

(2) If the Commissioner is not satisfied that the return furnished under section 8 is correct and complete, he shall serve on the dealer a notice requiring him, on the date and hour and place mentioned therein either to attend in person or to produce or cause to be produced any evidence on which he may rely in support of his return.

(3) On the date mentioned in the notice under sub-section (2) or as soon afterwards as may be, the Commissioner, after hearing such evidence as the dealer may produce and such other evidence as the Commissioner may require, shall, by an order in writing, assess the dealer and determine the tax payable by him on the basis of such assessment.

(4) If a dealer having furnished the return as required under section 8 fails to comply with the terms of a notice issued under sub-section (2), the Commissioner shall by an order in writing assess the dealer to the best of his judgment and determine the tax payable by him on the basis of such assessment :

(Sec. 10 contd.)

Provided that before making assessment, the Commissioner may, allow the dealer such further time as he thinks fit to comply with the terms of the notice issued under sub-section (2).

(5) If a dealer fails to make a return as required under section 8, the Commissioner shall, after giving the dealer a reasonable opportunity of being heard, by an order in writing assess the dealer to the best of his judgment and determine the tax payable by him on the basis of such assessment.

(6) (i) If the Commissioner in course of any proceedings under sub-sections (3), (4) and (5) is satisfied that any dealer—

(a) has, without reasonable cause, failed to furnish the return which he was required to furnish under section 8 or has without reasonable cause failed to furnish it within the time prescribed and in the manner required or has failed to pay the admitted tax before furnishing the return ; or

(b) has, without reasonable cause, failed to comply with a notice under sub-section (2) within the time specified therein or within the time extended under the proviso to sub-section (4) ; or

(c) has, concealed the particulars of goods carried or furnished particulars of such goods which are inaccurate to his knowledge ; or

(d) has, evaded in any way the liability to pay tax;

he may direct that such dealer shall pay by way of penalty, in addition to the tax payable by him, a sum not exceeding one and a half times of the tax payable by him.

(ii) No order under clause (i) shall be made unless the dealer has been heard or has been given a reasonable opportunity of being heard.

(7) Any assessment made under this section shall be without prejudice to any prosecution instituted for an offence under this Act:

Provided that when the Commissioner has imposed a penalty in addition to the amount assessed

(*Sec. 11*)

under this section, no further criminal proceedings for the same offence shall be taken against the dealer under this Act:

Provided further that no order assessing the amount of tax due from a dealer in respect of any period shall be passed later than thirty-six months from the expiry of such period:

Provided also that the period of limitation fixed in the proviso immediately preceding shall not apply to assessment under sub-section (8) or to enhancement of assessment or order of fresh assessment made or passed under section 12.

(8) If for any reason the tax payable by a dealer for any period to which this Act applies has escaped assessment or has been under-assessed, the Commissioner may, at any time, within thirty-six months from the expiry of that period, call for a return under sub-section (1) of section 8 and may proceed to assess the amount of tax due from the dealer in the manner laid down in this section and may also direct, in cases where such escapement or under-assessment is due to the dealer having concealed particulars of goods carried or having furnished incorrect particulars thereof without sufficient cause, that the dealer shall pay, by way of penalty, in addition to the tax assessed under this sub-section, a sum not exceeding one and a half times of the tax so assessed.

11. (1) Where a dealer dies after assessment but before payment of the tax, his executor, administrator or other legal representative shall be liable to pay, out of the estate of the deceased and to the extent to which it is capable of meeting the charge, the tax assessed as payable by such dealer.

Where tax is payable by representative.

(2) Where a dealer dies without having furnished the return required by section 8 or after having furnished the return but before assessment, the Commissioner may proceed to make an assessment and determine the tax payable by the deceased and for this purpose he may require the executor, administrator or other legal representative, as the case may be, of the deceased to perform all or any of the obligations which he might, under the provisions of this Act, have required the deceased to perform. The tax thus determined shall be payable by the executor, administrator or other legal representative of the deceased, to the extent to which the estate of the deceased is capable of meeting the charge.

(Sec. 12)

Appeal, Revision and Review.

12. (1) Within thirty days from the date of receipt of the copy of an order of assessment, with or without penalty, under section 10, any dealer may, in the prescribed manner, appeal to the prescribed authority against such assessment or penalty or both:

Provided that no appeal shall be entertained by the said authority unless he is satisfied that such amount of tax as the appellant may admit to be due from him has been paid:

Provided further that the prescribed authority may admit the appeal after the period hereinbefore specified if the said authority is satisfied that the dealer has sufficient cause for not preferring the appeal within the said period.

(2) Subject to such rules or procedure as may be prescribed, the appellate authority, in disposing of any appeal under sub-section (1), may—

(a) confirm, reduce, enhance or annul the assessment or penalty, if any, or both; or

(b) set aside the assessment or penalty, if any, or both and direct the assessing authority to pass a fresh order after such further inquiry as may be directed.

(3) Subject to such rules as may be prescribed and for reasons to be recorded in writing, the Commissioner may, upon application or of his own motion, revise any order passed under this Act or the rules made thereunder by a person appointed under section 7 to assist him:

Provided that before rejecting any application for the revision of any such order the Commissioner shall consider it and shall record reasons for such rejection.

(4) Subject to such rules as may be prescribed, any order passed under this Act or the rules made thereunder by any person appointed under section 7 may be reviewed by the person passing it.

(5) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given a reasonable opportunity of being heard.

(Sec. 13)

(6) Any dealer while preferring an appeal or filing an application for revision under this section, shall deposit in the prescribed manner the prescribed fees or pay the same by way of affixture of court-fee stamps on the memorandum of appeal or application for revision not withstanding anything contained in the Court-fees Act, 1870.

7 of 1870

13. (1) Tax payable under this Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

Payment and
Recovery of
Tax and
penalty.

(2) Before any dealer furnishes the returns required by sub-section (1) of section 8 he shall, in the prescribed manner, pay into a Government Treasury the full amount of tax due from him under this Act according to such returns and shall furnish, along with the returns, a receipt from such treasury showing the payment of such amount:

Provided that in respect of Kendu leaves the said amount may be so deposited in three equal monthly instalments, the receipt for the deposit of the first instalment being filed along with the returns.

(3) If any dealer submits a revised return in accordance with sub-section (3) of section 8 and if the revised return shows a greater amount of tax to be due than was payable in accordance with the original return, it shall be accompanied by a receipt showing payment in the manner provided in sub-section (2) of the excess amount.

(4) The amount of tax—

- (a) due where the returns are furnished without receipt showing full payment thereof ; or
- (b) assessed under sub-sections (3), (4) and (5) of section 10 less the sum, if any, already paid by the dealer in respect of the said period ; or
- (c) assessed under sub-section (8) of section 10 together with the penalty directed to be paid under the said sub-section, and the penalty, if any, imposed under sub-section (6) of section 10,

shall be paid by the dealer into a Government Treasury by such date as may be specified in a notice issued by the Commissioner for this purpose and the date to be so specified shall not be less than thirty days from the date of service of such notice.

(Secs. 14-15)

(5) If any amount of tax together with penalty, if any, is not paid by the date fixed in the notice under sub-section (4), the Commissioner may direct that the dealer shall, in addition, pay by way of penalty a sum not exceeding one-half of the total amount due within such date not being less than thirty days from the date of service of notice upon the dealer in this behalf:

Provided that in the case of continuing default, the penalty may be levied in instalments from time to time so however as not to exceed one-half of the total amount due:

Provided further that when a dealer has presented an appeal under section 12, the Commissioner may, in his discretion, treat the dealer as not being in default so long as the appeal remains pending.

(6) The amount of tax together with the penalty, if any, which remains unpaid after the date specified in the notice issued under sub-section (4) or after the date specified in the notice under sub-section (5) shall be recoverable as an arrear of land revenue.

Refund

14. The Commissioner, shall, in the prescribed manner refund to a dealer applying in his behalf, any sum paid or realised in excess of the sum due from him under this Act, either by cash payment or at the option of the dealer by set off against the sum due from him in respect of any other period. So much of the penalty paid by the dealer as is remitted by the Commissioner shall be refunded or adjusted in the like manner:

Provided that no claim to refund of any sum paid or realised under this Act shall be allowed unless it is made within twenty-four months from the date on which the order of assessment was passed or within twelve months of the final order passed on appeal, revision or review in respect of the order of assessment, whichever period is later.

Maintenance
and preser-
vation of
accounts.

15. (1) Every dealer shall maintain such documents and keep a true account of goods carried, in such form and in such details as may be prescribed.

(2) Accounts referred to in sub-section (1) together with all vouchers relating to stocks, deliveries and quantity of goods shall be preserved for at least three years.

16. (1) Subject to such conditions and restrictions as may be prescribed, any officer, appointed under section 7 may, for the purposes of this Act, require any dealer to produce before him any accounts or documents, and to furnish any information relating to stocks, deliveries and quantity of goods carried.

Power to order production of accounts and search of places.

(2) If any officer appointed under section 7 has reason to suspect that any dealer, is attempting to evade assessment of any tax under this Act, he may, for reasons to be recorded in writing seize in the manner prescribed such accounts, registers or documents of the dealer as may be necessary and shall grant a receipt for the same, and shall retain the same only for so long as may be necessary for the purposes of this Act.

(3) For the purposes of sub-section (2), the Commissioner may enter and search any place where the goods are kept before or after being carried or where accounts are kept.

17. (1) The Government may, by notification direct the setting up of a checkpost or the erection of a barrier or both, at any place in the State with a view to preventing evasion of tax.

Establishment of checkpost or barrier and inspection of goods while in transit.

(2) Every person carrying such goods as may be notified shall, at any checkpost or barrier referred to in sub-section (1), or at any other place when so required, stop and produce before such officer as may be authorised by Government in this behalf, a certificate of the goods carried in such form and in such manner as may be prescribed and shall also allow such officer to inspect such goods. A copy of the certificate shall also be handed over to the said officer at any checkpost or barrier.

(3) The officer referred to in sub-section (2) shall have the power to seize the goods carried if they are not covered by the aforesaid certificate or if the certificate is not complete in all respects.

(4) The goods seized in accordance with sub-section (3) may be confiscated under the orders of the taxing authority having jurisdiction in the area in which the checkpost or barrier is situate but before taking action for confiscation of the goods, the said authority shall give the person affected an opportunity of being heard.

(5) When it is proposed to confiscate any goods under this section, the officer concerned shall give the owner or person in charge of the goods an option to pay in lieu of confiscation such amount not exceeding four times the tax payable in respect of the said goods:

Provided that goods in respect of which such payment has been made shall not be liable to assessment under section 10.

Inspection
of vessels or
vehicles with
goods in
transit.

18. Without prejudice to the provisions contained in sections 16 and 17 any officer empowered by Government by notification in this behalf may, if he has reasons to suspect that goods are being carried in any vessel or vehicle with a view to evade assessment of tax under this Act, after recording his reasons in writing, direct the person in charge of such vessel or vehicle to keep it stationery as long as may be reasonably necessary and examine the contents in the vessel or vehicle and inspect all records therein in respect of the goods carried and the person in charge of such vessel or vehicle and the goods shall, if so required, give his name and address and those of the owner of the vessel or vehicle as well as those of the consignor and consignee of the goods.

Offences and
penalties.

19. (1) Whoever—

- (a) fails, without sufficient cause, to submit any return as required by section 8 or submits a false return; or
- (b) fails, without sufficient cause, to get himself registered or thereafter to renew his registration as required by section 9; or
- (c) knowingly produces incorrect accounts, registers or documents or knowingly furnishes incorrect information; or
- (d) makes a statement in an application for registration or any declaration required to be made by or under this Act or an application for annual renewal under section 9, or in the return or revised return furnished under section 8, or in an application for refund under section 14 or in a memorandum of appeal which is false or which he either knows or believes to be false; or

(Secs. 20-21)

- (e) fails to maintain or preserve accounts as required by section 15; or
- (f) refuses to comply with any requirement made of him under sub-section (1) of section 16; or
- (g) obstructs any officer making a seizure or search under sub-sections (2) or (3) of section 16; or
- (h) violates the terms and conditions of an undertaking required to be given by or under this Act,

shall be punishable with imprisonment of either description which may extend to six months or with fine not exceeding one thousand rupees or with both, and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence.

(2) No Court shall take cognizance of any offence under this Act, or under the rules made thereunder, except with the previous sanction of the Commissioner, and no Court inferior to that of a Magistrate of the first class shall try any such offence;

5 of 1898

(3) Notwithstanding anything contained in the Code of Criminal Procedure, 1898, all offences punishable under this Act shall be cognizable and bailable.

20. (1) The Commissioner may, either before or after institution of criminal proceedings under this Act, accept from the person charged with an offence under this Act or the rules made thereunder, by way of composition of the offence, a sum not exceeding one thousand rupees.

Composition
of offences.

(2) On payment of such sum as may be determined by the Commissioner under sub-section (1), no further criminal proceedings shall be taken against the person concerned in respect of the same offence.

21. (1) No suit shall be brought in any Civil Court to set aside or modify any assessment made or purporting to have been made or orders passed or purporting to have been passed under the provisions of this Act, and, no prosecution, suit or other proceeding shall lie against any officer for anything in good faith done or intended to be done under this Act or the rules made thereunder.

Bar to suit in
Civil Courts
and
Indemnity.

(2) No suit shall be instituted against the State and no suit, prosecution or other proceedings shall be instituted against any officer or servant of the Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within six months from the date of the act complained of.

Power to
take
evidence.

22. (1) Any officer appointed under section 7 shall have, for the purpose of this Act, the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit, in respect^{5 of 1908} of the following matters:—

- (i) enforcing the attendance of any person and examining him on oath or affirmation;
- (ii) compelling the production of documents;
- (iii) issuing commissions for the examination of witnesses.

(2) Any such proceeding before the officer shall be deemed to be judicial proceeding within the meaning of sections 193 and 228 and for the purposes of section 196 of the Indian Penal Code.

45 of 1860

Delegation of
powers.

23. Subject to such conditions and restrictions as the Government may, by general or special order, impose, the Commissioner may, by order in writing, delegate any of his powers and duties under this Act or the rules made thereunder to any person appointed under section 7 to assist him.

Grant of
rebate.

24. The Government may in such circumstances and in such manner as may be prescribed, allow rebate of any part of the tax payable in respect of any goods carried by or on behalf of any new industry in Orissa for the purpose of manufacture in such industry for a maximum period of five years:

Provided that rebate once allowed under this section shall not be subject to any change for a period of two years from the date of such allowance.

Power to
make rules.

25. (1) The Government may, subject to the condition of previous publication, make rules for carrying out the provisions of this Act.

(*Sec. 25--contd.*)

(2) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe--

- (a) all matters expressly required or allowed by this Act to be prescribed;
- (b) the manner of determination of weight or quantity of goods taxable under this Act as referred to in section 6;
- (c) the classes, duties and jurisdiction of the officers appointed for the purposes of this Act;
- (d) the designations under which persons may be appointed under section 7 to assist the Commissioner;
- (e) the authority to whom applications for registration and renewal thereof under section 9 shall be made;
- (f) the procedure for, and other matters incidental to, the registration of dealers and the granting of certificates of registration and renewal of such certificates and the form of such certificates under section 9;
- (g) the returns to be furnished under section 8 and dates by which, and the authority to whom such returns shall be furnished;
- (h) the declarations and undertakings in respect of places of business, godowns or central godowns, if any, of the dealer in respect of which returns are to be furnished;
- (i) the date by which returns for any period are to be furnished and the procedure to be followed for assessment under section 10;
- (j) the intervals at which, and the manner in which, the tax under this Act shall be payable under section 13;
- (k) the manner in which refunds under section 14 shall be made;
- (l) the conditions under which the production of accounts or documents or the furnishing of information may be required under subsection (1) of section 16;

(Sec. 26)

- (m) the nature of accounts to be maintained by a dealer and the documents, if any, to accompany the goods carried;
- (n) the manner in which, and the authority to whom appeals against assessment or penalty or both may be preferred under section 12;
- (o) (i) the procedure for, and other matters (including fees) incidental to, the disposal of appeals and applications for revision and review under section 12;
- (ii) the manner of depositing and the amount of fees to be paid on an appeal or application for revision under section 12;
- (p) the manner in which, and the time within which, application shall be made, information furnished, and notices served, under this Act;
- (q) the procedure to be followed and the forms to be adopted in proceedings under this Act;
- (r) the fees, if any, for petitions, certificates and other matters;
- (s) the circumstances, manner and the rates at which rebate may be allowed under section 24;
- (t) for any other matter necessary for giving effect to the purposes of this Act.

(3) In making any rule the Government may direct that a breach thereof shall be punishable with fine not exceeding seven hundred and fifty rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

Power to remove difficulties.

26. If any doubt or difficulty arises in giving effect to the provisions of this Act the Government may as occasion may require do any thing which appears to them necessary for the purpose of removing the doubt or difficulty.

(Sec. 27—Sch. I)

27. Notwithstanding the expiry of the Orissa Validation of acts done.
 Taxation (On Goods Carried by Roads or Inland
 Waterways) Act, 1959 or anything contained in any
 judgment, decree or order of any court—

Orissa Act 7
 of 1959.

- (a) all assessments made, all taxes imposed or realised, all rules made, any liability incurred, any returns furnished, any proceedings commenced, any notification issued, any registration made, any action taken or anything whatsoever done under the said Act shall be deemed to have been validly made, imposed, realised, incurred, furnished, commenced, issued, taken or done under the corresponding provisions of this Act;
- (b) no suit or other proceeding shall be maintained or continued in any court against the Government or any person or authority whatsoever for the refund of any taxes so paid; and
- (c) no court shall enforce any decree or order directing the refund of any taxes so paid.

SCHEDULE I

(See sections 3 and 4)

Name of goods	Period	Rate of Tax
1. Jute	.. From the 1st July 1959 to the 31st March 1962.	Fifty paise per maund (37·3242 Kilograms).
2. Bamboos	.. Ditto	Rupees two for every one hundred.
3. Kendu leaves..	(i) From the 1st March 1960 to the 29th April 1960.	Rupees eight per maund (37·3242 Kilograms) :

Provided that an additional tax at the rate of rupees eight per maund shall be payable on superior variety of leaves, if any.

Explanation—Superior variety of leaves means leaves fulfilling the physical specifications in relation to such variety as may be determined and notified by the Government having due regard to the following factors, namely:—

- (a) the area in which the leaves are grown;
- (b) the size, texture, venation, relative thickness of the mid-rib and the lateral veins; and

(Sch. II)

(c) the fact that such leaves can reasonably fetch a cash price not below rupees thirty-six per maund in the wholesale market and after inviting objections in the prescribed manner and considering such objections, if any, received within the prescribed time from persons interested.

(ii) The 30th April 1960 to the 31st March 1962. Rupees nine per maund (37.3242 Kilograms).

SCHEDULE II

(See sections 3 and 4)

Name of goods	Period	Rate of Tax
1. Manganese		
(a) Manganese Dioxide	From 1st July 1959 to 7th June 1961.	Rupees ten per ton
(b) Manganese Ore— High grade (forty-five per cent Mn. and over).	Ditto	.. Rupees two per ton
2. Iron-ore	Ditto	.. Twenty-five paise per ton.
3. Chromite—		
(a) High grade (45 per cent Cr ² O ³ and above).	Ditto	.. Rupees three per ton
(b) Low grade (less than 45 per cent Cr ² O ³).	Ditto	.. Rupee one per ton
4. Lime stone	Ditto	.. Twenty-five paise per ton
5. Dolomite	Ditto	.. Ditto
6. Coal	Ditto	.. Ditto
7. Fire-Clay	Ditto	.. Fifty paise per ton
8. China-Clay	Ditto	.. Rupees two per ton
9. Graphite	Ditto	.. Rupees seven per ton