



The Orissa Additional Sales Tax Act, 1975

Act 24 of 1975

Keyword(s):
Declared Goods, Sales Tax

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[THE ORISSA ADDITIONAL SALES
TAX ACT, 1975]

[Received the assent of the President on the 5th
May 1975, first published in an extra-
ordinary issue of the Orissa Gazette,
dated the 12th May 1975]

AN ACT TO PROVIDE FOR LEVY OF ADDITIONAL
TAX ON SALE OR PURCHASE OF GOODS IN
ORISSA

BE it enacted by the Legislature of the State of
Orissa in the Twenty-sixth Year of the Republic
of India, as follows:—

1. (1) This Act may be called the Orissa Addi-
tional Sales Tax Act, 1975. Short title,
extent and
commence-
ment.

(2) It shall extend to the whole of the State of
Orissa.

(3) It shall be deemed to have come into force
on the 1st day of April, 1975.

2. In this Act, unless the context otherwise
requires— Definitions

(a) "declared goods" shall have the same
meaning as in clause (c) of section 2 of the
Central Sales Tax Act, 1956;

(b) words and expressions used but not defined
shall have the same meanings as are res-
pectively assigned to them in the Orissa
Sales Tax Act, 1947 (hereinafter referred
to as the said Act).

3. (1) Every dealer shall, in addition to the tax
payable by him for a year under the said Act, be liable Levy of
additional
tax.
to pay additional tax at such rate not exceeding one

1. For Statement of Objects and Reasons see *Orissa Gazette*,
Extraordinary, dated the 24th March, 1975 (No. 597).

2. Substituted by the Orissa Additional Sales Tax (Amendment) Act,
1979 (Or. Act 3 of 1979), s. 2, w. e. f. the 1st April, 1979.

(Sec. 4)

percent of his gross turnover for that year, as may be notified, from time to time, by the State Government :

Provided that no additional tax as aforesaid shall be payable on that part of the gross turnover which relates to sale and purchase of declared goods:

Provided further that the State Government may, by notification, subject to such conditions, and restrictions, if any, exempt any class of dealers or the turnover relating to any goods or class of goods from the levy of the additional tax and likewise withdraw any such exemption.

(2) The provisions of the said Act shall, *mutatis mutandis* apply in relation to the said additional tax as they apply in relation to the tax payable under the said Act.]

Power to
make rules.

4. (1) The State Government may make rules for carrying out the purposes of this Act.

(2) All rules made under this Act shall, as soon as may be after they are made, be laid before the State Legislature for a total period of fourteen days which may be comprised in one session or in two or more successive sessions and if during the said period State Legislature makes modifications, if any, therein, the rules shall thereafter have effect only in such modified form; so, however, that such modifications shall be without prejudice to the validity of anything previously done under the rules.