



The Orissa Sales Tax Validation Act, 1961

Act 7 of 1961

Keyword(s):

Assessment, Business, Contract, Dealer, Goods, Registered Dealer, Sale, Sale Price, Tax, Work Contract

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ORISSA ACT 7 OF 1961

[THE ORISSA SALES TAX VALIDATION
ACT, 1961]

[Received the assent of the Governor on the 10th
September 1961, first published in an extra-
ordinary issue of the Orissa Gazette,
dated the 18th September 1961]

AN ACT TO VALIDATE CERTAIN ASSESSMENT UNDER THE
ORISSA SALES TAX ACT, 1947

WHEREAS it is expedient to validate assessments
made on gold ornament dealers under the Orissa
Sales Tax Act, 1947;

Orissa Act
14 of 1947.

It is hereby enacted by the Legislature of the
State of Orissa in the Twelfth Year of the Republic
of India as follows:—

1. (1) This Act may be called the Orissa Sales Tax Validation Act, 1961.

Short title,
extent and
commence-
ment.

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

(3) It shall come into force at once.

2. Notwithstanding anything contained in any judgment, decree or order of any court, the word "manufacturer" occurring against item 33 in the Schedule to the notification of the Government of Orissa in the Finance Department No. 5602-F., dated the 28th July 1947 as amended by notification of the Government of Orissa in the Finance Department No. 8728-F., dated the 1st July 1949 shall mean and shall always be deemed to have meant a person who by his own labour works up materials into suitable forms and a person who owns or runs a manufactory for the purpose of business with respect to the articles manufactured therein.

Validation of
certain
assessment
under the
Orissa Sales
Tax Act,
1947.

1. For the Statement of Objects and Reasons see Orissa Gazette, Extra-ordinary dated the 23rd August, 1961 (No. 600).