The Orissa Sales Tax Validation Act, 1961
Act 7 of 1961

Keyword(s):
ORISSA ACT 7 OF 1961

[THE ORISSA SALES TAX VALIDATION ACT, 1961]

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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;

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.

(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.

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