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SECRETARIAT  
OF  
THE ODISHA LEGISLATIVE ASSEMBLY  
NOTIFICATION

The 13th December, 2017

No.11891/L.A.—The following Bill which has been introduced in the Odisha Legislative Assembly on the 13th December, 2017 is herewith published under Rule 68 of the Rules of Procedure and Conduct of Business in the Odisha Legislative Assembly for general information.

**THE ODISHA FOREST DEVELOPMENT (TAX ON SALE OF FOREST PRODUCE  
BY GOVERNMENT OR ODISHA FOREST DEVELOPMENT  
CORPORATION) (REPEAL) BILL, 2017.**

A

BILL

TO REPEAL THE ODISHA FOREST DEVELOPMENT (TAX ON SALE  
OF FOREST PRODUCE BY GOVERNMENT OR ODISHA FOREST  
DEVELOPMENT CORPORATION) ACT, 2003.

Be it enacted by the Legislature of the State of Odisha in the  
Sixty- eighth Year of the Republic of India as follows:—

Short title and  
commencement.

1. (1) This Act may be called the Odisha Forest Development (Tax on sale of forest produce by Government or Odisha Forest Development Corporation) (Repeal) Act, 2017.

(2) It shall be deemed to have come into force on the 1st July, 2017.

Repeal of Odisha  
Act 18 of 2003.

2. (1) The Odisha Forest Development (Tax on sale of forest produce by Government or Odisha Forest Development Corporation) Act, 2003 is hereby repealed.

Odisha  
Act 18 of  
2003.

(2) Notwithstanding such repeal, but without prejudice to the application of section 5 of the Odisha General Clauses Act, 1937, investigation, proceeding or remedy in relation to any right, privilege, obligation, liability, claim or demand, penalty, forfeiture or punishment pending under the Act so repealed shall continue or be enforced.

Odisha  
Act 1 of  
1937.

## **STATEMENT OF OBJECTS AND REASONS**

The Forest Development Tax is being collected on sale of Forest Products such as Timber, Bamboo and Kendu Leaves under the Odisha Forest Development (Tax on sale of forest produce by Government or Odisha Forest Development Corporation) Act, 2003 as per the tax slabs fixed therein.

2 After enforcement of Constitution (One hundred and First Amendment) Act, 2016, the power to collect tax under the Odisha Forest Development (Tax on sale of forest produce by Government or Odisha Forest Development Corporation) Act, 2003 no more remains. Since, Entry-54 of List – II (State List) of Seventh Schedule to the Constitution is amended and after enactment of the Odisha Goods and Services Tax Act 2017 and the Central Goods and Services Tax Act, 2017, the tax collected under the Odisha Forest Development (Tax on sale of forest produce by Government or Odisha Forest Development Corporation) Act, 2003, is subsumed in the Goods and Services Tax (GST).

3 Therefore, it is felt necessary to repeal the Odisha Forest Development (Tax on sale of forest produce by Government or Odisha Forest Development Corporation) Act, 2003.

The Bills seeks to achieve the above objectives.

BIJAYSHREE ROUSTRAY  
Member-in-Charge

Certified that the Odisha Forest Development (Tax on sale of forest produce by Government or Odisha Forest Development Corporation) (repeal) Act, 2017 being a Money Bill under article 207(I) of the Constitution of India, Governor of Odisha has recommended for introduction and consideration of the said Bill in the Odisha Legislative Assembly.

BIJAYSHREE ROUSTRAY  
Member-in-Charge

A.K. SARANGI  
Secretary  
Odisha Legislative Assembly