

ORISSA FOREST DEVELOPMENT (TAX ON SALE OF FOREST PRODUCE BY GOVERNMENT OR ORISSA FOREST DEVELOPMENT CORPORATION) ACT, 2003

The Odisha . Gazette err EXTRAORDINARY PUBLISHED BY AUTHORITY *THE ORISSA FOREST DEVELOPMENT (TAX ON SALE OF FOREST PRODUCE BY GOVERNMENT OR ORISSA FOREST DEVELOPMENT CORPORATION) ACT, 2003 (ORISSA'ACT 18 OF 2003) [Received the assent of the Governor on the 7th December 2003, first published in an extraordinary issue of the Orissa Gazette, dated the 8th December, 2003 (No. 1863)] AN ACT TO PROVIDE FOR THE LEVY AND COLLECTION OF FOREST DEVELOPMENT ON SALES OF FOREST PRODUCE BY OR ON BEHALF Short litre. extenl and commence• Definilions. OF THE STATE GOVERNMENT OR THE OR'SSA FOREST DEVELOPMENT CORPORATION. BE iL enacted by the Legislature of the Slate of Orissa in the Fifty-fourth Year of the Republic OT India as follows . 1, (1) This Act may be called the Orissa Forest Development (Tax on sale of forest produce by Government or Orissa Forest Development Corporation) Act. 2003. (2) It extends to the whole of the State of Orissa. (3) It shall be deemed to have come into farce on the 18th day of July, 2003

2. In (his Act.unless the context othervwise requires. (a) "Appellate AuthoritVI means the forest officer, the officer of Forest Development Corporation or the officer of the Co-operative Society. as the case may be. who is immediately superior to the concerned Recovery Officer ; (b) "Co-operative Society ' means a Co-operative Society registered under the Co-operative Societies Act. 1962 ; Orissa Acl 2 of 1963. (c) "Forest Development Corporalion" means the Orissa Forest Development Corporation Limited. incorporated under the Companies 1 of 1956. Act, 1956; (d) "forest produce" means bamboo. timber, kendu leaf and such other produce as Government may. by notification, specify from time to time - (e) "Government" means the Government of Orissa (f) "Recovery Officer" in relali0fl to the sale of any forest produce. means the forest officer or (he officer of Forest Development Corporation or the officer of any Co-operative Society, as the case may be, by whom the sale of forest produce is effected. and if any question arises as (o who is the Recdvery Officer in respect of the sale. the same shall be referred to, and decided by. the Principal Chief Conservator of Forests, Orissa and his decision shall be final ; (g) Rsale" or "sale of forest produce" means any sale of forest produce by or on behalf of Government or Forest Oevelopment Corporation 'For the Bill, see Orissa Gazette. Exlraoédinary. dated (he 27th October. 2dD3 (No. 1633). Levy and collection 01 forest developmentl tax. Recovery of lax by Recovery Officer. Appeal- Utilisation ot proceeds 522 for cash or deferred payment or other valuable consideration whether described as sale price, purchase price or royalty, and includes any such sale of forest produce by a Co-operative Society on behalf of Government or Forest Development Corporation (h) "sale price" means the amount of valuable consideration, whether described as sale price or purchase price or royalty paid or payable by any purchaser for sale of any forest produce to him and the words "sale" and "purchase" with their respective grammatical variations ..and cognale expressions, shall be-construed accordingly ; and (i) words and expressions used but not defined in this Act and defined in the Orissa Forest Act, 1972. shall have the meanings respectively assigned to them in that ACL 3. (1) Subject to the provisions of this Act, there Shall be levied and collected on and from the commencement of this Act a forest development tax on every sale of forest produce from the purchaser. at such rate. not exceeding twenty per centum of the sale price of such produce sold to him, as the Government may. by notification, fix in that behalf. and different rales may be fixed for different forest produce, (2) The forest development lax levied and payable under this ACL shall be in addition to and not in lieu of any tax levied and payable in respect of the sale or purchase of the same forest produce under the Orissa Sales Tax Act. 1947 or any other law for the time being in force. (3) Notwithstanding anyting contained in sub-section (1), where any sale has been effected before the commencement of this Act and under the terms and conditions of such sale. the whole or any parl of the sale price is payable on or after such commencement. no forest development tax shall be levied and collected on the whole or part of the sale price 'so payable- 4. The amount of the forest development (ax leviable under section 3 on the sale of any forestl produce shall be collected by the Recovery Officer effecting the sale from the purchaser along with the sale price : Provided that where the sale price is payable in two or more instalments. the amount of the tax shall also be recovered in instalments in proporlion to, and along with. the instalment of sale price. 5. (1) Any person aggrieved by an order made

by the Recovery Officer demanding the amount of forest development lax due from him or agurieved by any other order made by the Recovery Officer. may, within thirty days from the date of receipt of intimation of any such order, appeal to the Appellate Authorily, upon which, the Appellate Authority shall. after giving reasonable opportuni(y of being heard to the appellant, pass such order as it may deem fit. (2) Any order passed by the Recovery Officer, subject to the order passed in appeal. if any, shall be final

6. The proceeds of the forest development lax levied and collecled under this Aci shall be credited to the Consolidated Fund of the State, and lhereafter.after deducting from the proceeds not exceeding five per centum thereof towards Oossa Act 14 1972 Orissa Act 14 or 1947- Exemption (rot" payment Recovery or arrear of lax as 523 the expenses of collection, the remaining amount shall; under appropriation duly made by law in this behalf, be placed at the disposal or the Forest Department of Government each year as additional budgetary resources to be expended for forest plantations, conservation, regeneration and development of forests

7. The Government may, if it considers necessary to do so.in the public interest subject to such condition. if any, exempt sale of any forest produce from payment of forest development tax as prescribed

8. All arrears of forest development tax due under this Acl shah be recover, arrear or land able as an arrear of land revenue.revenue. Protecction of action taken in good faith. Pawer to make rules, Notifica lions to be laid betare AssembEy. Power to remove difficullies. Repeal and savings. 51-4W-34 g, No suit, prosecuton or other legal proceedings shall fie against Govern- ment or any officer of Government or Forest Development Corporation or of any Co-operative Society for anything which is in good faith done or intended to be done under this Act or anyrure made thereunder

10. The Government may, by notification.make rules to carry out the pur- poses of [his Act. 11 . All notifications issued under clause (d) of section 2 and sections 3 and 7 shall. as soon as may be after they are published in the Gazette. be laid before the Orissa Legislative Assembly for a total period of fourteen days which may comprise in one or more sessions, 12. If any difficulty arises in giving effect to the provisions or this Act. Government may, make such provisions no! inconsistent with the provisions of this Act. as may appear to be necessary for removing the difficulty by amending the rules. 13. (1) The Orissa Forest Deve'opment (Tax on safe of forest produce by Government or Orissa Forest Development Corporation) Ordinance. 2003 is Orissa hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken un- der the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act. Ordinance No, 3 of 2003.