

ODISHA SALES TAX VALIDATION ACT, 1961

The Odisha . Gazette EXTRAORDINARY PUBLISHED BY AUTHORITY ORISSA ACT 7 OF 1961 THE ORISSA SALES 'rax VALIDATION ACT, 1961] [Received the assent Qf the Governor on the 10th September 1961, first published in an extra- ordinary issue of lhe a-issa Gazette, dated the 18th September 1961 | AN ACT TO VALIDATE CERTAIN ASSESSN(ENT 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; 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:— Short title. 1. (l)Thjs Act may bc called the Orissa Sales Tax Validation Act, 1961. commence- men t. (2) It extends to the '*hole of the State of Orissa. (3) It shall come into force at once. Validation of 2. Notwithstanding anything contained in any certain judgment, decree or order of any court, the wordasscssment 'manufacturer" occurring against item 33 in the Under the Orissa Sales Schedule to the notification of the Government Tax Act. of Orissa in the Finance Department No. 5602-F. 1941 dated the 28th July 1947 as amended by notification of the Government of Orissa in the Finance Depart- ment 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 un materials into suitable forms a perso)i who owns or runs a manufactory for the purpose of business with respect to the articles manufactured therein. I. For the Statement of Objects and Reasons see Orissa Guzeltc, Extra- ordinary dated the 23rd August, 1961 (No. 600).

