

The Central Sales Tax (Deferment of Payment of Tax) Orissa Rules, 1990

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Rule

THE-CENTRAL-SALES-TAX-DEFERMENT-OF-PAYMENT-OF-TAX-ORISSA of 1990

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The Central Sales Tax (Deferment of Payment of Tax) Orissa Rules, 1990 Published vide Notification Orissa Gazette Extraordinary No. 1427/13.11.1990-S.R.O.No. 1013/90/12.11.1990 S.R.O. No. 1013/90 - In exercise of the powers conferred by Sub-section (3) of Section 13 of the Central Sales Tax Act 1956, (74 of 1956) read with Sub-section (2) of Section 9 thereof and Section 7 of the Orissa Sales Tax Act, 1947 (Orissa Act 14 of 1947), the State Government do hereby make the following rules, namely :

1. Short title.

- These rules may be called the Central Sales Tax (Deferment of Payment of Tax) Orissa Rules, 1990.

2. Deferment, Exemption from payment of Sales Tax.

(1) Industrial Units who are registered dealers within the meaning of Clause (f) of Section 2 of the Central Sales Tax Act, 1956 and are allowed under Section 7 of the Orissa Sales Tax Act, 1947 (hereinafter referred to as the State Act) by notification of the Government of Orissa in the Finance Department No. 27665-F., dated the 16th August, 1990, published as S.R.O. No. 790/90, as amended from time to time, to defer payment or to be granted from payment of sales tax admitted as payable under the State Act, on the sale of finished products manufactured or produced by such industrial units [* * *] [Omitted vide Orissa Gazette Extraordinary No. 1161/19.8.1992-S.R.O.No. 998/92/17.8.1992.] for any period shall be allowed to defer payment or to be exempted from payment of sales tax under the Central Sales Tax Act, 1956 for the same period, subject to the same

conditions and exceptions governing such deferment or, as the case may be, exemption as provided in the aforesaid notification.(2)The form of application for deferment in payment of sales tax (Form-'A'), the form of agreement (Form 'B'), the form of order allowing deferment in payment of sales tax (Form 'C') and the form of application for exercising option for exemption from payment of sales tax (Form-'D') appended to the aforesaid notification shall mutatis mutandis be applicable for the purpose of deferment or, as the case may be, exemption of sales tax admitted as payable under the Central Sales Tax Act, 1956.