

# **The Central Sales Tax (Deferment of Payment of Tax) Orissa Rules, 1996**

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## **The Central Sales Tax (Deferment of Payment of Tax) Orissa Rules, 1996**

### **Rule**

### **THE-CENTRAL-SALES-TAX-DEFERMENT-OF-PAYMENT-OF-TAX-ORIS of 1996**

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The Central Sales Tax (Deferment of Payment of Tax) Orissa Rules, 1996Published vide Notification No. S.R.O. No. 478/96. Orissa Gazette Extraordinary No. 764 dated 27.7.1996Finance DepartmentS.R.O. No. 478/96 - 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 Subsection (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, 1996.

#### **2. Deferment 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. 33382/F, dated the 26th July, 1996, as amended from time to time to defer payment of Sales Tax collected as payable under the State Act on the sale of finished products manufactured or processed by such industrial units for the period specified therein shall be allowed to defer payment of Sales Tax collected under the Central Sales Tax Act, 1956 for the same period, subject to the same limitations, conditions and exceptions governing such deferment as provided in the aforesaid notification.(2)The form of application for deferment in payment of Sales Tax (Form

A-96), the form of agreement (Form B-96), the form of order allowing deferment in payment of Sales Tax (Form C-96) appended to the said notification shall mutatis mutandis be applicable for the purpose of deferment of Sales Tax admitted as payable under the Central Sales Tax Act, 1956.