

The Odisha Gazette

EXTRAORDINARY

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***THE ORISSA ADDITIONAL SALES TAX REPEALING ACT, 1990**

Orissa Act 19 of 1990

PREAMBLE

AN ACT TO REPEAL THE ORISSA ADDITIONAL SALES TAX ACT, 1975.

BE it enacted by the Legislature of the State of Orissa in the Forty-first Year of the Republic of India, as follows:-

Short title

and commencement

1 - (1) This Act may be called the Orissa Additional Sales Tax repealing Act, 1990.

Repeal and savings:

2 - (1) The Orissa Additional Sales Tax Act, 1975 (Orissa Act 24 of 1975) is hereby repealed. Orissa Act 24 of 1975

(2) The repeal of the said Act shall not affect,

- (a) its previous operation or anything duly done or action taken including orders passed, returns submitted, notices issued, assessments made, taxes paid and arrear of tax to be realized; or
- (b) Any right, obligation or liability acquired, accrued or incurred thereunder; or
- (c) any investigation, legal proceeding or remedy in respect of any such right, obligation or liability and any such investigation, legal proceeding or remedy may be instituted, continued or enforced as if the said Act had not been repealed.

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Published vide Orissa Act of 1990

For the Bill, see Orissa Gazette, Extraordinary dated the 7th August 1990 (No. 907)