

# The Odisha Gazette

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

**No. 1740, CUTTACK, TUESDAY, SEPTEMBER 18, 2018/ BHADRA 27, 1940**

**SECRETARIAT  
OF  
THE ODISHA LEGISLATIVE ASSEMBLY  
NOTIFICATION**

The 18th September, 2018

No.8816/L.A.— The following Bill which has been introduced in the Odisha Legislative Assembly on the 17th September, 2018 is herewith published under Rule-68 of the Rules of Procedure and Conduct of Business in the Odisha Legislative Assembly for general information.

**THE ODISHA VALUE ADDED TAX (AMENDMENT) BILL, 2018**

A  
BILL

FURTHER TO AMEND THE ODISHA VALUE ADDED TAX ACT, 2004.

BE it enacted by the Legislature of the State of Odisha in the Sixty-ninth Year of the Republic of India as follows:—m

Short title and commencement.

**1.** (1) This Act may be called the Odisha Value Added Tax (Amendment) Act, 2018.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Amendment of section 77.

**2.** In section 77 of the Odisha Value Added Tax Act, 2004, in sub-section (7), for the words “three years” wherever they occur, the words “four years” shall be substituted.

Odisha Act 4 of 2005.

**STATEMENT OF OBJECTS AND REASONS**

1. The Odisha Value Added Tax Act, 2004 has been enforced in the State with effect from the 1<sup>st</sup> April, 2005 by repealing the Orissa Sales Tax Act, 1947. The aforesaid Act has undergone amendment from time to time for simplification and better tax administration in the State. In the course of administration of the OVAT Act, certain operational difficulties have been noticed relating to disposal of appeal in a time bound manner.
2. Section 77 of the OVAT Act provides for disposal of Appeal cases. Prior to OVAT (Amendment) Act, 2015, there was no time limit for disposal of appeal cases. However a time limit of three years was provided under sub-section (7) of section 77 of the OVAT Act and the said three years commenced from the enforcement of the OVAT (Amendment) Act, 2015 i.e. from the 1st October, 2015.
3. It is ascertained that some of the appeal cases pending as on 01.10.2015 may not be disposed of within the said stipulated period of three years i.e. by 30.09.2018. Therefore, in the interest of revenue, it is felt necessary and accordingly proposed to enhance the said time limit from three years to four years wherever it occurs in sub-section (7) of section 77 for disposal of all pending appeals.  
The Bill seeks to achieve the above objectives.

SHASHI BHUSAN BEHERA

Member-in-Charge

A.K. SARANGI

SECRETARY

ODISHA LEGISLATIVE ASSEMBLY