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FINANCE DEPARTMENT

NOTIFICATION

The 24th October, 2009

S.R.O. No.434/2009—In exercise of the powers conferred by Sub-section (1) of Section 32 of the Orissa State Tax on Professions, Trades, Callings and Employments Act, 2000 (Orissa Act 7 of 2000), the State Government do hereby make the following rules further to amend the Orissa State Tax on Professions, Trades, Callings and Employments Rules, 2000, namely:—

1. (1) These rules may be called the Orissa State Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2009.

(2) They shall come into force on the date of their publication in the *Orissa Gazette*.

2. In the Orissa State Tax on Professions, Trades, Callings and Employments Rules, 2000, (hereinafter referred to as the said rules), in rule 2

(i) in clauses (b) and (c) for the words, comma and figures “Orissa Sales Tax Act, 1947”, the words, comma and figures “Orissa Value Added Tax Act, 2004” shall respectively be substituted;

(ii) in clause (d), for the words, comma and figures “the inspector of sales tax appointed under the Orissa Sales Tax Act, 1947”, the following words, comma and figures shall be substituted, namely : —

“the Assistant Sales Tax Officer appointed under the Orissa Value Added Tax Act, 2004”;

(iii) after clause (d), the following clause shall be inserted, namely: —

“(dd) ‘Deputy Commissioner of Profession Tax’ means the Deputy Commissioner of Sales Tax appointed under the Orissa Value Added Tax Act, 2004”; and

(iv) after clause (g), the following clause shall be inserted, namely:—

“(gg) ‘Joint Commissioner of Profession Tax’ means the Joint Commissioner of Sales Tax appointed by the Government under the Orissa Value Added Tax Act, 2004”;

3. In the said rules, in rule 3,

(i) for Sub-rule (1), the following Sub-rule shall be substituted, namely: —

“(1) The authorities to be appointed for assisting the Commissioner shall be of the following designations, namely: —

(a) Additional Commissioner of Profession Tax;

(b) Joint Commissioner of Profession Tax;

(c) Deputy Commissioner of Profession Tax;

(d) Assistant Commissioner of Profession Tax;

(e) Profession Tax Officer; and

(f) Assistant Profession Tax Officer”;

(ii) in sub rule (3), after the words and comma, “Additional Commissioner of Profession Tax,” the words and comma “Joint Commissioner of Profession Tax, Deputy Commissioner of Profession Tax” shall be inserted;

4. In the said rules, in rule 19,

(i) in Sub-rule (1) for the words “Assistant Commissioner of Profession Tax”, the following shall be substituted namely:-

“Joint /Deputy Commissioner of Profession Tax under whose jurisdiction the place of work or principal place of work of the appellant is located.”; and

(ii) in the proviso to Sub-rule (2), for the words “Assistant Commissioner of Profession Tax”, the following words shall be substituted namely:-

“Joint/Deputy Commissioner of Profession Tax”.

5. In Form-II, at Serial No. 6, the letters “OST” wherever occur, shall be substituted by the letters “OVAT”.

[No. 51885-CTA-11/2009-F]

By order of the Governor

P.K. BISWAL

S.O.-cum-Joint Secretary to Government