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EXTRAORDINARY

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FINANCE DEPARTMENT

NOTIFICATION

The 7th October, 2015

S.R.O. No. 464/2015— In exercise of the powers conferred by Section 36 of the Odisha Entertainment Tax Act, 2006 (Odisha Act 7 of 2006), the State Government do hereby make the following rules further to amend the Odisha Entertainment Tax Rules, 2006, namely:—

1. (1) These rules may be called the Odisha Entertainment Tax (Amendment) Rules, 2015.

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

2. In the Odisha Entertainment Tax Rules, 2006 (hereinafter referred to as the said rules), in rule 4, in sub-rule (1), after the words “shall deposit the amount of tax into Treasury or”, the words “through e-payment or” shall be inserted.

3. In the said rules, in rule 11, after the words “shall submit to the Commissioner an application”, the word “electronically” shall be inserted.

4. In the said rules, in rule 12,—

(i) in sub-rule (1), after the words “shall submit to the Commissioner an application”, the word “electronically” shall be inserted; and

(ii) in sub-rule (2), after the words “shall issue certificate”, the word “electronically” shall be inserted.

5. In the said rules, in rule 18, in sub-rule (1), after the words “A proprietor of entertainment may be permitted”, the word “electronically” shall be inserted.

6. In the said rules, in rule 27,—

- (i) in sub-rule (1), after the words “within one calendar month of the expiry of each month furnish”, the word “electronically” shall be inserted and after the words “accompanied by information in Forms IV and V along with the” the words “e-challan or” shall be inserted; and
- (ii) in sub-rule (2), after the words “shall furnish monthly return”, the word “electronically” shall be inserted and after the words, “before the assessing authority along with”, the words “e-challan or” shall be inserted.

[No. 26787—FIN-CT1-TAX-0028/2015/F.]

By Order of the Governor

S. ROUT

Under-Secretary to Government