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LAW DEPARTMENT

NOTIFICATION

The 21st April, 2026

No.5969—I-Legis-22/2026/L.— The following ordinance promulgated by the Governor of Odisha on the dated 21st April, 2026 is here by Published for General information.

ODISHA ORDINANCE 02 OF 2026

THE ODISHA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS (REPEAL) ORDINANCE, 2026

AN

ORDINANCE

TO REPEAL THE ODISHA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 2000.

WHEREAS, the Legislature of the State of Odisha is not in session;

AND, WHEREAS, the Governor of Odisha is satisfied that circumstances exist which render it necessary for him to take immediate action to repeal the Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000 in the manner hereinafter appearing;

NOW, THEREFORE, in exercise of the powers conferred by clause(1) of Article 213 of the Constitution of India, the Governor of Odisha is pleased to make and promulgate the following Ordinance in the Seventy-seventh year of the Republic of India as follows:-

Short title and commencement.

1. (1) This Ordinance may be called the Odisha State Tax on Professions, Trades, Callings and Employment (Repeal) Ordinance, 2026.

(2) This Ordinance shall come into force with effect from dated 1st April, 2026.

Repeal and savings.

2. (1) The Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000 is hereby repealed. Odisha Act 7 of 2000.

(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such investigation, legal proceeding or remedy may be instituted, continued or enforced as if the said Act had not been repealed.

HARI BABU KAMBHAMPATI
GOVERNOR OF ODISHA

Dated the 20th April, 2026

PABITRA MOHAN SAMAL
Principal Secretary to Government

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