

Source: sooperkanoon.com/act/628956

The Odisha Excise Act

Section 34 - Luxury tax :— A luxury tax on the sale of foreign liquor may be imposed either generally or in respect of any local

34. Luxury tax : A luxury tax on the sale of foreign liquor may be imposed either generally or in respect of any local area specified in that behalf by the State Government at such rates and in such manner as may be prescribed.