

The Tamil Nadu (Added Territory) Extension of Laws Act, 1961

TAMILNADU

India

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Act 9 of 1961

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The Tamil Nadu (Added Territory) Extension of Laws Act, 1961 Tamil Nadu Act 9 of 1961 Statement of Objects and Reasons. - By virtue of section 45 of the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959), the laws in force in the State of Andhra Pradesh continue in force in the territories transferred from that State to the State of Madras, on the 1st April 1960. Thus, in the State of Madras, there are in force two sets of laws for the levy and collection of sales tax, viz., the Andhra Pradesh General Sales Tax Act, 1957 (Andhra Pradesh Act VI of 1957), in the transferred territories and the Madras General Sales Tax Act, 1959 (Madras Act 1 of 1959), in the rest of the State. This has resulted in certain difficulties in the administration of the two sets of laws. It is considered desirable to have a uniform law on the subject applicable to the whole State. It has accordingly been decided to extend with effect from the 1st April 1961, the Madras General Sales Tax Act, 1959, as in force in the rest of the State, to the transferred territories and to repeal the corresponding law in force in those territories. 2. This opportunity is taken to extend to the transferred territories, the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939), and the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939), also with effect from the 1st April 1961, and to repeal the corresponding laws in force in those territories. Published in Part IV-Section 3 of the Fort St. George Gazette Extraordinary, dated the 22nd March 1961. Received the assent of the Governor on the 30th March 1961 and first published in the Fort St. George G Extraordinary on the 30th March 1961. An Act to extend certain laws to the added territory in the [State of Tamil Nadu] [Substituted for the expression 'State of Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.], Whereas, it is expedient to provide that certain laws should be extended to, and by virtue of such extension should be in force in, the added territory in the [State of Tamil Nadu] [Substituted for the expression 'State of Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.]; Be it enacted in the Twelfth Year of the Republic of India as follows:-

1. Short title and commencement.

(1) This Act may be called the [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] (Added Territory) Extension of Laws Act, 1961. (2) It shall come into force on the 1st April 1961.

2. Definitions.

- In this Act, unless the context otherwise requires, - (a) "added territory" means the territory transferred to the [State of Tamil Nadu] [Substituted for the expression 'State of Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] by the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959); (b) "existing law" means any law, Ordinance, Proclamation, regulation, order, by-law or rule passed or made before the date of the commencement of this Act by Parliament, or by any Legislature, authority or person having power to make such a law, Ordinance, Proclamation, regulation, order, by-law or rule; (c) the expression "registered dealer" means a dealer registered or deemed to have been registered under the [Tamil Nadu] [This Act was now repealed and in its place the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006 was enacted with effect from 1.1.2007.) General Sales Tax Act, 1959], and includes a retail dealer registered or deemed to have been registered under the [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Sales of Motor Spirit Taxation Act, 1939 [Tamil Nadu] [This Act has already been repealed.] Act VI of 1939.]

3. Extension of [Tamil Nadu Acts] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] VI of 1939 and 1 of 1959 to the added territory.

- The [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Sales of Motor Spirit Taxation Act, 1939, [Tamil Nadu] [This Act has already been repealed.] Act VI of 1939], the [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Entertainments Tax Act, 1939 [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act X of 1939], and the [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] General Sales Tax Act, 1959 [Tamil Nadu] [This Act was now repealed and in its place the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006 was enacted with effect from 1.1.2007.) Act 1 of 1959], and any rule, by-law, order, notification or other instrument having the force of law made thereunder (hereinafter referred to as the [Tamil Nadu

law] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] and in force on the date of the commencement of this Act in the [State of Tamil Nadu] [Substituted for the expression 'State of Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] except in the added territory are hereby extended to, and shall be in force in, the added territory.

4. Repeal of corresponding laws.

- If, immediately before the date of the commencement of this Act, there is in force in the added territory any law corresponding to the [Tamil Nadu law] [Substituted for the expression 'Madras Law' by paragraph 3(1) of the Tamil Nadu Adaptation of Laws Order, 1970.] whether such corresponding law is in force by virtue of section 45 of the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959), or by virtue of any other legislative power, such corresponding law shall, on the date of the commencement of this Act, stand repealed to the extent to which the corresponding law relates to matters with respect to which the State Legislature has power to make laws for the State.

5. Savings.

(1)The repeal by section 4 of any corresponding existing law shall not affect-(a)the previous operation of any such law or anything done or duly suffered thereunder, or(b)any right, privilege, obligation or liability acquired, accrued or incurred under any such law, or(c)any penalty, forfeiture or punishment incurred in respect of any offence committed against any such law, or(d)any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid.and any such investigation legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed, as if this Act had not been passed.(2)Subject to the provisions of sub-section (1), any thing done or any action taken including any appointment or delegation made, notification, order, instruction or direction issued, rule, regulation, form, by-law or scheme framed, certificate, permit or licence granted or registration effected under such corresponding existing law shall be deemed to have been done or taken under the corresponding provision of the [Tamil Nadu law] [Substituted for 'Madras Law' by paragraph 3(1) of the Tamil Nadu Adaptation of Laws Order, 1970.] as now extended to, and in force in, the added territory and shall continue in force accordingly, unless and until superseded by anything done or any action taken under the said [Tamil Nadu law] [Substituted for 'Madras Law' by paragraph 3(1) of the Tamil Nadu Adaptation of Laws Order, 1970.],

6. Construction of references to laws not in force in the added territory.

(1)Any reference in the [Tamil Nadu law] [Substituted for 'Madras Law' by paragraph 3(1) of the Tamil Nadu Adaptation of Laws Order, 1970.] to a law which is not in force in the added territory shall, in relation to that territory, be construed as a reference to the corresponding law, if any, in force in that territory.(2)Any reference in any existing law which continues to be in force in the

added territory after the date of the commencement of this Act, to any law repealed by section 4 shall, in relation to that territory, be construed as a reference to the [Tamil Nadu law] [Substituted for 'Madras Law' by paragraph 3(1) of the Tamil Nadu Adaptation of Laws Order, 1970.] corresponding to the law so repealed.

7. Construction of references to authorities where new authorities have been constituted.

- Any reference, by whatever form of words in any existing law to any authority competent at the date of the passing of that law to exercise any powers or discharge any functions in the added territory shall, where a corresponding new authority has been constituted by or under any [Tamil Nadu law] [Substituted for 'Madras Law' by paragraph 3(1) of the Tamil Nadu Adaptation of Laws Order, 1970.] now extended to the added territory, have effect as if it were a reference to that new authority.

8. Powers of Courts and other authorities for purposes of facilitating application of laws.

- For the purpose of facilitating the application in the added territory of any [Tamil Nadu law] [Substituted for 'Madras Law' by paragraph 3(1) of the Tamil Nadu Adaptation of Laws Order, 1970.], any Court or other authority may construe such law with such alterations not affecting the substance as may be necessary or proper to adapt it to the matter before the Court or other authority.

9. Exemption of goods already taxed under Andhra Pradesh Act VI of 1957.

(1)Where any goods specified in Schedule I or Schedule II or Schedule III to the Andhra Pradesh General Sales Tax Act, 1957 (Andhra Pradesh Act VI of 1957), which are held in stock by a dealer in the added territory on the date of the commencement of this Act, has been assessed to tax under the said Act, such goods shall not be liable to be taxed again under the [Tamil Nadu] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] General Sales Tax Act, 1959 [Tamil Nadu] [Repealed by Tamil Nadu Value Added Tax Act, 2006.] Act 1 of 1959.](2)The burden of proving that any goods referred to in sub-section (1) has suffered tax under the Andhra Pradesh General Sales Tax Act, 1957 (Andhra Pradesh Act VI of 1957), shall be on the dealer who claims the exemption under sub-section (1).

10. Registered dealers in added territory to declare stocks of goods held by them.

(1)Every registered dealer in the added territory shall, in respect of any goods or class of goods which the State Government may, by notification in this behalf specify, within seven days from the date of such notification, furnish to the assessing authority concerned a return in such form and

containing such particulars as may be specified in the said notification, declaring the stock is of such goods or class of goods held by him on the date of the commencement of this Act.(2)If any registered dealer fails to furnish the return which he is required to furnish under sub-section (1) or willfully makes any false statement therein, he shall be punishable with fine which may extend to five hundred rupees.

11. Levy of tax on motor-spirit held by a retail dealer.

(1)Notwithstanding anything contained in the [Tamil Nadu] [Substituted for the expression 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Sales of Motor Spirit Taxation Act, 1939 [Tamil Nadu] [This Act has already been repealed.] Act VI of 1939], as extended to, and in force in, the added territory, there shall be levied on the stocks of motor spirit held by a retail dealer in the said territory on the date of the commencement of this Act, a tax at the rate specified in section 3 of the said Act:Provided that no tax shall be levied under this section on the stocks of motor-spirit held by such dealer on such date if in respect of such stocks tax has already been paid under the [Tamil Nadu] [Substituted for the expression 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Sales of Motor Spirit Taxation Act, 1939 ([Tamil Nadu] [Substituted for the expression 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Act VI of 1939).(2)The burden of proving that tax under the [Tamil Nadu] [Substituted for the expression 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] Sales of Motor Spirit Taxation Act, 1939 [Tamil Nadu] [This Act has already been repealed.] Act VI of 1939], has already been paid in respect of any stock of motor spirit held by a retail dealer on the date of the commencement of this Act shall be on such retail dealer.

12. Power to remove difficulties.

(1)If any difficulty arises in giving effect to the provisions of this Act or of any [Tamil Nadu law] [Substituted for 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.] as extended to the added territory by this Act, the State Government as occasion may require, may, by order, do anything which appears to them necessary for the purpose of removing the difficulty.(2)Every order issued under sub-section (1) shall, as soon as possible after it is issued, be placed on the table of [the Legislative Assembly] [Substituted for the expression 'both the Houses of Legislature' by the Tamil Nadu Adaptation of Laws Order, 1987.] and if, before the expiry of the session in which it is so placed or the next session, [the Legislative Assembly agrees] [Substituted for the expression 'both the Houses agree' by the Tamil Nadu Adaptation of Laws Order, 1987.] in making any modification in any such order or [the Legislative Assembly agrees] [Substituted for the expression 'both the Houses agree' by the Tamil Nadu Adaptation of Laws Order, 1987.] that the order should not be issued, the order shall, thereafter, have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that order.