

Uttar Pradesh Provisional Collection of Taxes Act, 1980

UTTAR PRADESH

India

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Act 14 of 1980

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Uttar Pradesh Provisional Collection of Taxes Act, 1980(U.P. Act No. 14 of 1980)Last Updated 27th February, 2020An Act to provide for the immediate enforcement of the provisions of the Bills relating to the imposition or increase of fees, taxes or dutiesIt is Hereby Enacted in the Thirty-first Year of the Republic of India as follows :--

1. Short title.

- This Act may be called the Uttar Pradesh Provisional Collection of Taxes Act, 1980.

2. Definition.

- In this Act, a "declared provision" means a provision in a Bill in respect of which a declaration is made under section 3.

3. Power to make declaration.

- Where a Bill to be introduced in the State Legislature on behalf of the State Government provides for the imposition or increase of any fee, tax or duty (including duty of excise) the State Government may cause to be inserted in the Bill, a declaration that it is expedient in the public interest that any provision in the Bill relating to such imposition or increase shall have immediate effect under this Act.

4. Effect of declaration.

(1)A declared provision shall have the force of law immediately on the expiry of the day on which the Bill containing it is introduced.(2)A declared provision shall cease to have the force of law under the

provisions of this Act -(a)when it comes into operation as an enactment, with or without amendment; or(b)when the State Government, in pursuance of a motion passed by the State Legislature notifies that it shall cease to have the force of law ; or(c)if it has not already ceased to have the force of law under clause (a) or clause (b), then on the expiry of seventy-fifth day after the day on which the Bill containing it was introduced.

5. Certain refunds to be made when declaration ceases to have effect.

(1)Where a declared provision comes into operation as an enactment in an amended form resulting in reduction of rates of such fee, tax or duty, before the expiry of the period specified in clause (c) of sub-section (2) of section 4, refund shall be made of all fees, taxes and duties collected which would not have been collected if the provision adopted in the enactment had been the declared provision:Provided that the rate at which refunds of any fee, tax or duty may be made under this sub-section shall not exceed the difference between the rate of such fee, tax or duty proposed in the declared provision and the rate of such fee, tax or duty in force when the Bill was introduced.(2)Where a declared provision ceases to have the force of law under clause (b) or clause (c) of sub-section (2) of section 4, refunds shall be made of all fees, taxes or duties collected which would not have been collected if the declaration in respect of it had not been made.