

Tamil Nadu General Sales Tax Act, 1959

TAMILNADU

India

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Act 1 of 1959

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Tamil Nadu General Sales Tax Act, 1959(Tamil Nadu Act 1 of 1959)Repeal

88. Repeal and saving.

(1)The Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) and the Tamil Nadu Additional Sales Tax Act, 1970 (Tamil Nadu Act 14 of 1970) (hereafter in this section referred to "the said Act or 1970 Act") are hereby repealed:Provided that such repeal shall not affect the previous operation of the said Act or 1970 Act, as the case may be, or any right, privilege, obligation or liability already acquired, accrued or incurred thereunder and subject thereto, anything done or any action taken including any appointment made, any notification, notice or order issued, any rule or regulation framed or forms prescribed and any certificate, licence or permit granted in exercise of any power conferred by or under the said Act or 1970 Act, as the case may be, shall be valid and always as deemed to have been valid, during the period the said Act or 1970 Act, as the case may be, was in force notwithstanding the repeal of the said Act or 1970 Act, as the case may be.(2)A registered dealer, who would have continued to be so under the said Act or 1970 Act, as the case may be, had this Act not come into force, shall be a registered dealer till a fresh certificate of registration is granted to him under this Act.(3)Notwithstanding the repeal of the said Act or 1970 Act, as the case may be -(a)any action or proceedings already initiated under the said Act or 1970 Act, as the case may be, shall validly be continued under the provisions of the said Act or 1970 Act, as the case may be, which relates to the period prior to the coming into force of this Act;(b)any person liable to pay any tax, fee, penalty, interest or other amount under the said Act or 1970 Act, as the case may be, for any period before coming into force of this Act, shall be levied, assessed and collected under the provisions of this Act, as if this Act were in force during the said period;(c)any fee paid for registration or renewal of such registration under the said Act shall be deemed to have been paid for the registration or renewal of such registration under this Act;(d)any person appointed by the Government as the Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner and Commercial Tax Officer under section 28 of the said Act and continuing in office as such immediately before the commencement of this Act, shall, on and from the date of

commencement of this Act, be deemed to have been appointed under this Act and shall continue in office as such till such person ceases to be the Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner and Commercial Tax Officer;(e)the Chairman or any members of the Appellate Tribunal appointed under section 30 of the said Act and continuing in office as such immediately before the commencement of this Act, shall, on and from the date of commencement of this Act, be deemed to have been appointed as the Chairman and members of the Appellate Tribunal under this Act and shall continue in office as such till he ceases to be such Chairman or member;(f)the officers of the enforcement wing who had jurisdiction and powers under the said Act or 1970 Act, as the case may be, immediately before the commencement of this Act shall, on and from the commencement of this Act, be deemed to have been continued, and shall have jurisdiction and powers, under this Act;(g)any accounts, registers or documents of any dealer retained before the commencement of this Act under any of the provisions of the said Act or 1970 Act, as the case may be, shall, on the day immediately before the commencement of this Act, continued to be retained in accordance with the provisions of this Act;(h)any goods including goods detained before the commencement of this Act under any of the provisions of the said Act or 1970 Act, as the case may be, and not released before the commencement of this Act, shall continue to remain detained until such goods are released in accordance with the provisions of this Act;(i)all rules, regulations, notifications, clarifications or orders made or issued under any of the provisions of the said Act or 1970 Act, as the case may be, and continuing in force on the date immediately before the commencement of this Act, shall continue in force on or after such date in so far as they are not inconsistent with the provisions of this Act or the rules made thereunder until they are repealed or amended.(4)All arrears of tax, interest, penalty, fee or other amount due under the said Act or 1970 Act, as the case may be, on the date of commencement of this Act, whether assessed or levied before such commencement, or assessed or levied after such commencement, may be recovered as if such tax, penalty, interest, fee or other amount is assessed or levied under the provisions of this Act and all methods of recovery including levy of penalty, interest or prosecution provided under this Act, shall apply to such arrears, as if such amounts are assessed, levied and demanded under this Act.(5)Notwithstanding anything contained in sub-section (1), any application, appeal, revision or other proceeding made or preferred to any authority under the said Act or 1970 Act, as the case may be, and pending at the commencement of this Act, shall, after such commencement, be transferred to, and disposed of, by the officer or authority who would have had jurisdiction to entertain such application, appeal, revision or other proceedings under this Act, as if it had been in force on the date on which such application, appeal, revision or other proceeding was made or preferred.(6)(a)Every registered dealer shall be entitled to claim input tax credit for the sales tax paid under the said Act on the goods held in stock on the date of commencement of this Act, subject to the conditions and in the manner as may be prescribed:Provided that such goods should have been purchased not more than one year prior to the date of commencement of this Act and are eligible for input tax credit.(b)The registered dealer, who claims input tax credit on stock shall furnish to the assessing authority, stock inventory with the details of purchases within [fifty-nine days] [Substituted for 'thirty days' by the Tamil Nadu Value Added Tax (Amendment) Act, 2007 (Tamil Nadu Act 21 of 2007)] from the date of commencement of this Act.

Section 88 repeals the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) and the Tamil Nadu Additional Sales Tax Act, 1970 (Tamil Nadu Act 14 of 1970). This section derived its base from section 8 and the latter part of section 18 of the Tamil nadu General Clauses Act, 1891 (Tamil Nadu

Act I of 1891). This section provides for the transitional arrangements for the proceedings pending before 31.12.2006 relating to the Tamil Nadu General Sales Tax Act, 1959 and the Tamil Nadu Additional Sales Tax Act, 1970 which were repealed by this Act on 1.1.2007. This section enables to allow the proceedings under the above said repealed enactments to be continued if this Act had not come into force. The Tamil Nadu Value Added Tax Act, 2006 did not adversely affect in any manner the right of appeal an assessee had under the Tamil Nadu General Sales Tax Act, 1959 or the Tamil Nadu Additional Sales Tax Act, 1970 that no assessee had any vested right in the procedure prescribed under the Tamil Nadu General Sales Tax Act, 1959 or the Tamil Nadu Additional Sales Tax Act, 1970 and that so long as the new procedure laid down in the Tamil Nadu Value Added Tax Act, 2006 does not interfere with any of his vested rights, an assessee had no right to claim that his case must be dealt with under the provisions of the repealed Acts and that it was well settled that the new procedure prescribed by law governed all pending cases. What was of essence was that a right of appeal by an assessee under the Tamil Nadu Value Added Tax Act, 2006 did not take away in any manner any of his vested rights under the Tamil Nadu General Sales Act, 1959 or the Tamil Nadu Additional Sales Tax Act, 1970.