

**Bihar Agricultural Income Tax (Repealing) Act, 1981****18 of 1982**

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## PREAMBLE

An Act to repeal the Bihar Agricultural Income Tax Act, 1948.

Be it enacted by the Legislature of Bihar in the Thirty-second year of the Republic of India.

1. Assented by the Governor on 21st January, 1982 and published in Bihar Gazette (ex-ord.) dated 21.1.1982.

**1. Short title, extent and commencement :-**

(1) This Act may be called the Bihar Agricultural Income Tax (Repealing) Act, 1981.

(2) It shall come into force from the 1st March, 1979.

**2. Repeal of Bihar Act, 32 of 1948 :-**

The Bihar Agricultural Income Tax Act, 1948 (Bihar Act 32 of 1948) is hereby repealed.

**3. Repeal and Saving :-**

(i) Bihar Agricultural Income Tax (Repealing) Third Ordinance, 1981 (Bihar Ordinance No. 148, 1981) is hereby repealed.

(ii) Notwithstanding such repeal, anything done or any action taken in the exercise of any power conferred by or under the said Ordinance shall be deemed to have been done or taken in the exercise of powers conferred by or under this Ordinance as if this Ordinance were in force on the day on which such thing was done or action taken.