

Bombay Betting Tax (Gujarat Repeal) Act, 2004

3 of 2004

[27th February, 2004]

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An Act to repeal the Bombay Betting Tax Act, 1925 in its application to the State of Gujarat. It is hereby enacted in the Fifty-fifth Year of the Republic of India as follows

1. Short title :-

This Act may be called the Bombay Betting Tax (Gujarat Repeal) Act, 2004. STATEMENT OF OBJECTS AND REASONS The Gujarat State Law Commission has, in its Fourth Report, recommended repeal of the Bombay Betting Tax Act, 1925 on the ground that betting is totally prohibited in the State of Gujarat and, therefore, no tax is levied on betting. In the circumstances, it is felt that this Act is not required to be administered and, therefore, it is required to be removed from the Statute Book. In pursuance of the aforesaid recommendation of the Gujarat State Law Commission, it is considered necessary to repeal this obsolete Act. This Bill seeks to achieve the aforesaid object.

2. Repeal and savings :-

(1) The Bombay Betting Tax Act, 1925 (Bom. VI of 1925) in its application to the State of Gujarat is hereby repealed.

(2) Notwithstanding such repeal, the provisions of Sec. 7 of the Bombay General Clauses Act, 1904 (Bom. I of 1904) shall apply in relation to the repeal of the Bombay Betting Tax Act, 1925 (Bom. VI of 1925) as if the Act had been an enactment within the

meaning of the said Sec. 7.