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KARNATAKA RE-ENACTING ACT, 1973

4 of 1973

[March 19, 1973]

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SCHEDULE 1 :- <u>Presidents Acts</u>

KARNATAKA RE-ENACTING ACT, 1973

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An Act to re-enact certain President's Acts. Whereas, certain amendments were made to the Karnataka Entertainments Tax Act, 1958 (Karnataka Act 30 of 1958), the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), the Karnataka Stamp Act, 1957 (Karnataka Act 34 of 1957) and the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) by the Karnataka Entertainments Tax (Amendment) Act, 1971 (President's Act 14 of 1971), the Karnataka Motor Vehicles Taxation (Amendment) Act, 1971 (President's Act 16 of 1971), the Karnataka Stamp (Amendment) Act, 1971 (President's Act 17 of 1971) and the Karnataka Sales Tax (Amendment) Act, 1971 (President's Act 18 of 1971) respectively during the period of operation of the proclamation dated 27th March, 1971 issued by the President of India under Article 356 of the Constitution of India in relation to the State of Karnataka; And whereas, it is expedient to re-enact the said President's Acts; Beit enacted by the Karnataka State Legislature in the Twenty-fourth Year of the Republic of India as follows.

1. Short title, commencement and duration :-

(1) This Act may be called the Karnataka Re-enacting Act, 1973.

(2) It shall come into force at once.

(3) It shall remain in force up to and inclusive of 31st March, 1974.

<u>2.</u> Re-enactment of certain Presidents Acts :-

The President's Acts specified in the Schedule below as in force on the date of commencement of this Act, are hereby re-enacted.

<u>3.</u> Savings :-

Upon the expiry of this Act the amendments made by the President's Acts specified in the Schedule as re-enacted by this Act, in the Karnataka Entertainments Tax Act, 1958 (Karnataka Act 30 of 1958), the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), the Karnataka Stamp Act, 1957 (Karnataka Act 34 of 1957) and the Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957) (hereinafter referred to as the principal Acts) shall cease to have effect and shall be omitted from the principal Acts and such of the provisions thereof as were affected by the President's Acts as reenacted by this Act shall stand revived to the extent to which they would have otherwise continued in operation but for the passing of the said President's Acts as reenacted by this Acts as reenacted by this Acts as re-enacted by this Act, but shall not affect.-

(a) the previous operation of, or anything duly done or omitted to be done or suffered under the principal Acts as amended by this Act or any rule or order made thereunder; or

(b) any right, privilege, obligation or liability, acquired, accrued or incurred under the principal Acts as amended by this Act or any rule or order made thereunder; or

(c) any penalty, forfeiture or punishment incurred in respect of any offence under the principal Acts as amended by this Act or any contravention of any rule or order made thereunder; 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 the amendments made by this Act had not expired.

<u>SCHEDULE 1</u> Presidents Acts

President's Acts

1. The Karnataka Entertainments Tax (Amendment) Act, 1971 (president's Act 14 of 1971);

2. The Karnataka Motor Vehicles Taxation (Amendment) Act, 1971 (President's Act 16 of 1971);

3. The Karnataka Stamp (Amendment) Act, 1971 (President's Act 17 of 1971);

4. The Karnataka Sales Tax (Amendment) Act, 1971 (President's Act 18 of 1971).