

Kerala Provisional Collection Of Revenues Act, 1985**10 of 1985****CONTENTS**

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Kerala Provisional Collection Of Revenues Act, 1985**10 of 1985**

An Act to provide for the immediate effect for a limited period of provisions in Bills for giving effect to budget proposals WHEREAS the proposals relating to imposition or increase of taxes, duties, cesses, fees and other revenues in the budget speech for each financial year have to be given effect to with effect from the commencement of the financial year to which [2]. (those proposals relate or with immediate effect) BE it enacted in the Thirty-six year of the Republic of India as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Kerala Provisional Collection of Revenues Act, 1985.
- (2) It shall be deemed to have come into force on the 1 st day of March 1984.

2. Definitions :-

In this Act,-

- (a) declared provision means a provision in a Bill in respect of which a declaration has been made under section 3 ;
- (b) Legislative Assembly means the Legislative Assembly of the State of Kerala.

3. Power To Make Declarations Under This Act :-

Where a Bill to be introduced in the Legislative Assembly on behalf of the Government provides for the imposition or increase of any tax, duty, cess, fee or other revenue, the Government may cause to be inserted in the Bill a declaration that it is expedient in the public interest that any provision of the Bill relating to such imposition or increase shall have effect from the 1 st day of April following the date of introduction of the Bill 3 . (or shall have

immediate effect from the date of introduction of the Bill)

4. Effect Of Declarations Under This Act And Duration Thereof :-

(1) A declared provision shall have the force of law on the 1st day of April following the date on which the Bill containing it is introduced in the Legislative Assembly . 4 . (or on the date on which the Bill containing it is introduced in the Legislative Assembly, as the case may be)

(2) A declared provision contained in a Bill 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) if it has not already ceased to have the force of law under clause (a) or clause (b), then on the expiry of one hundred and twenty days 5. (from the date of coming in to force of the Bill under sub-section (1))

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 before the expiry of the period referred to in clause C of sub-section (2) of section 4, refunds shall be made of all taxes, duties, cesses, fees and other revenues 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 tax, duty, cess, fee or other revenue may be made under this sub-section shall not exceed the difference between the rate of such tax, duty, cess, fee or other revenue proposed in the declared provision and the rate of such tax, duty, cess, fee or other revenue in force immediately before 6 . (the date on which the bill has come into force under sub-section (1) of section 4).

(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 taxes, duties, cesses, fees and other revenues collected which would not have been collected if the declaration in respect of it had not been made.

(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), the amount to be refunded under this section may, at the option of the person entitled to the refund, be adjusted against any tax, duty, cess, fee or other revenue which is, or may become recoverable, from such person.

6. Repeal And Saving :-

(1) The Kerala Provisional Collection of Revenues Ordinance, 1984 (93 of 1984), is hereby repealed.

(2) Notwithstanding such repeal, anything done or deemed to have been done or any action taken or deemed to have been taken under the said Ordinance shall be deemed to have been done or taken under this Act.