

Kerala Relief Undertaking (Special Provisions) Amendment Act, 1980

9 of 1981

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An Act to amend the Kerala Relief Undertakings (Special Provisions) Act, 1961 . WHEREAS it is expedient to amend the Kerala Relief Undertakings (Special Provisions) Act, 1961, for the purpose hereinafter appearing; BE it enacted in the Thirty-first Year of the Republic of India as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Kerala Relief Undertakings (Special Provisions) Amendment Act, 1980.
- (2) It shall be deemed to have come into force on the 21 st day of November, 1980.

2. Amendment Of Section 3 :-

In section 3 of the Kerala Relief Undertakings (Special Provisions) Act, 1961 (6 of 1962) (hereinafter referred to as the principal Act), in sub-section (2), for the words five years, the words ten years shall be substituted.

3. Amendment Of Section 4 :-

In section 4 of the principal Act.-

- (a) after clause (a), the following clause shall be inserted, namely:-
- (aa) during the period in which the relief undertaking continues as

such under sub-section (2) of section 3, any liability of the undertaking to pay tax under the Kerala General Sales Tax Act, 1963 (15 of 1963), incurred before the undertaking was declared a relief undertaking and any remedy for enforcing the payment thereof shall be suspended and all proceedings relating to the levy, assessment, collection and recovery of such tax pending before any court, tribunal, officer or authority shall be stayed;;

(b) in clause (c), for the word, brackets and letter clause (b), in both the places where they occur, the words, brackets and letters "clause (aa) or clause (b) shall be substituted.

4. Repeal And Saving :-

(1) The Kerala Relief Undertakings (Special Provisions) Amendment Ordinance, 1980 (10 of 1980), is hereby repealed.

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