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HYDERABAD AGRICULTURAL INCOME-TAX (BOMBAY REPEAL) ACT, 1958

72 of 1958

[6th October, 1958]

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HYDERABAD AGRICULTURAL INCOME-TAX (BOMBAY REPEAL) ACT, 1958

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An Act to repeal the Hyderabad Agricultural Incometax Act, 1958. WHEREAS it is expedient to repeal the HyderabadAgricultural Income-tax Act, 1950; It is hereby enacted in the Ninth year of the Republic of India as follows:-

1. Short title :-

This Act may be called the Hyderabad Agricultural Income-tax (Bombay Repeal) Act, 1958.

2. Repeal of Hyd. Act XIII of 1950. Hyd. Act XIII of 1950 :-

The Hyderabad Agricultural Income-tax Act, 1950 (hereinafter referred to as "the said Act") is hereby repealed.

3. Savings :-

(1) Notwithstanding the repeal of the said Act, that Act and the rules and orders made thereunder or in pursuance thereof shall continue to have effect for the purposes of the levy, assessment (including re-assessment) and collection or refund of agricultural income-tax, or for the purposes of any penalty or any other payment under the said Act in respect of the previous year (in relation to the assessment of the financial year ending on the 31st

day of March 1958) or any period thereto, and for any other purpose connected with or incidental to any of the purposes aforesaid.

(2) Without prejudice to the provisions contained in sub-section (1) and subject thereto, section 7 of the Bombay General Clauses Act, 1904, shall apply in relation to the repeal of the said Act, as if that Act were an enactment repealed by a Bombay Act.

4. Removal of difficulties :-

If any difficulty arises in giving effect to the provisions of the Act, the State Government may by order published in the Official Gazette make such provision or give such direction as appears to it to be necessary for removing the difficulty.