

**Hyderabad Cinema Shows Tax Maharashtra Repeal Act,
1910**

9 of 1971

[28 January 1971]

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PREAMBLE

An Act to repeal the Hyderabad Cinema Shows Tax Act, 1952.

WHEREAS, it is expedient to repeal the Hyderabad Cinema Shows Tax Act, 1952 which provides for the imposition of a tax on cinema shows in the Hyderabad Area of the State of Maharashtra: It is hereby enacted in the Twenty-first year of the Republic of India as follows :-

INTRODUCTION

With the reorganisation of State of Maharashtra, Marathwada area was merged with Maharashtra State. In this area, however, double-taxes were imposed on proprietors of the theatres with regard to cinema shows, namely, under Hyderabad Cinema Shows Tax Act, 1952 and by the Municipal Councils under Maharashtra Municipalities Act, 1965 (See now Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships Act, 1965). In rest of the Bombay, only Municipal Council under the relevant Act was authorised to tax on cinema shows. This anomaly was removed by this Repeal Act.

1 . For Statement of Objects and Reasons, see Maharashtra Government Gazette. 1970 Part V. p. 351.

1. Short Title :-

This Act may be called the Hyderabad Cinema Shows Tax (Maharashtra Repeal) Act, 1970.

2. Repeal Of Hyd. Xxvi Of 1952 :-

The Hyderabad Cinema Shows Tax Act, 1952 (hereinafter referred to as "the said Act") is hereby repealed.

3. Saving :-

(1) Notwithstanding the repeal of the said Act, that Act and the rules and notifications made thereunder or in pursuance thereof shall continue to have effect for the purposes of the levy, assessment and recovery of the tax referred to in section 3 of the said Act or for purpose of any penalty under that Act in respect of any period prior to the repeal of the said Act, and for any other purpose connected with or incidental to any of the purposes aforesaid.

(2) Without prejudice to the provisions contained in subsection (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General Clauses Act, 1904 shall apply in relation to the repeal of the said Act as if the said Act were an enactment repealed by a Maharashtra Act.