

MAHARASHTRA LUXURY-CUM-ENTERTAINMENT AMUSEMENT TAX ON HOLDERS OF TELEVISION SETS (REFEL) ACT, 1985

5 of 1985

[4th April, 1985]

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MAHARASHTRA LUXURY-CUM-ENTERTAINMENT AMUSEMENT TAX ON HOLDERS OF TELEVISION SETS (REFEL) ACT, 1985

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An Act to repeal the Maharashtra Luxury-cum-Entertainment and Amusement Tax on Holders of Television Sets Act, 1982 (First published, after having received the assent of the Governor in the "Maharashtra Government Gazette" on the). WHEREAS it is considered desirable and expedient to repeal the Maharashtra Luxury-cum-Entertainment and Amusement Tax on Holders of Television Sets Act, 1982 and to provide for certain matters incidental thereto; It is hereby enacted in the Thirty-sixth Year of the Republic of India as follows:-

1. Short title :-

This Act may be called the Maharashtra Luxury-cum- Entertainment and Amusement Tax on Holders of Television Sets (Repeal) Act, 1985.

2. Repeal of Mah. 19 of 1982 :-

On and with effect from the 25th day of March, 1985, the Maharashtra Luxury-cum-Entertainment and Amusement Tax on Holders of Television Sets Act, 1982, shall stand repealed.

3. Refund of Tax :-

(1) Any holder of television set who has paid tax for the whole year commencing from the 1st day of January, 1985 and ending on the 31st day of December, 1985 or any part thereof beyond the month of March, 1985 shall be entitled to claim refund of the tax proportionately at the 31st day of December, 1985 or any part thereof beyond the month of March, 1985 shall be entitled to claim refund of the tax proportionately at the rate of Rs. 5 per month for a period from the 1st day of April, 1985, onwards for which he has paid such tax.

(2) Such holder of a television set shall apply for such refund in such form, in such manner and to such authority as may be prescribed by rules made in this behalf.

4. Power to make rules :-

(1) The power to make rules under this Act shall be exercisable by the State Government by notification in the Official Gazette.

(2) All rules made under this Act shall be subject to the condition of previous publication.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of the State Legislature, while it is in session, for a total period of thirty days, which may be comprised in one session or in the successive sessions, and, if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, and notify such decision in the Official Gazette, the rule shall from the date publication of such notification, have effect in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.

5. Savings :-

The provisions of Section 7 of the Bombay General Clauses Act, 1904, with regard to effect of repeal, shall apply.

6. Power to remove difficulties :-

If any difficulty arises in giving effect to any of the provisions of this Act, the State Government may, as occasion arises, by order

do anything which appears to it to be necessary or expedient for the purposes of removing this difficulty:

Provided that no such order shall be made, after the expiry of a period of two years from the date of commencement of this Act.