

Madras General Sales Tax (Amendment) Act, 1951**06 of 1951****[20 April 1951]**

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Madras General Sales Tax (Amendment) Act, 1951**06 of 1951****[20 April 1951]**

PREAMBLE

An Act further to amend the Madras General Sales Tax Act, 1939.

Whereas it is expedient further to amend the Madras General Sales Tax Act, 1939(Madras Act IX of 1939), for the purposes hereinafter appearing; It is hereby enacted as follows:--

1. For Statement of Objects and Reasons, see Fort St. George Gazette Extraordinary, dated the 1st December 1950, Part IV-A, pages 398-401.

1. Short title and Commencement :-

- (1) This Act may be called the Madras General Sales Tax (Amendment) Act, 1951.

(2) Section 6 shall be deemed to have come into force on the 1st day of April 1949; and the rest of this Act shall come into force on such date ^{*}(hereinafter referred to as "the appointed day") as the State Government may, by notification in the Fort St. George Gazette, appoint.

* Section 6 came into force on the 1st April 1949. The rest of the Act came into force on the 15th May 1951.

2. [Repealed] :-

[Repealed]

3. [Repealed] :-

[Repealed]

4. [Repealed] :-

[Repealed]

5. [Repealed] :-

[Repealed]

6. [Repealed] :-

[Repealed]

7. [Repealed] :-

[Repealed]

8. [Repealed] :-

[Repealed]

9. [Repealed] :-

[Repealed]

10. [Repealed] :-

[Repealed]

11. [Repealed] :-

¹[Repealed]

1. Sections 2-11 repealed by Madras Act XXXVI of 1955.

12. Disposal of certain applications pending with the Board of Revenue or the Deputy Commissioner on the appointed day :-

Notwithstanding anything contained in the said Act or in this Act, any application preferred under section 12 of the said Act against an order of the appellate authority under section 11 of that Act, and pending before the Board of Revenue or the Deputy Commissioner on the appointed day, shall, on the expiration of thirty days from that day, stand transferred to the Appellate Tribunal for disposal as if it were an appeal preferred under, and in accordance with, the provisions of section 12-A of the said Act as amended by this Act:

Provided that, if within the thirty days aforesaid, the applicant intimates in writing to the Board of Revenue or the Deputy Commissioner, as the case may be, that he does not desire the application to be disposed of by the Appellate Tribunal, the application shall be disposed of by the Deputy Commissioner as if it had been preferred to him under, and in accordance with, the provisions of section 12, sub-section (2), of the said Act as amended by this Act.

13. Validation of collection of certain taxes by the State Government before the appointed day :-

The collection of any tax before the appointed day by the State Government in respect of sales effected by them shall not be called in question in any Court on the ground that the said Act did not authorize such collection.