
Tamil Nadu Agricultural Income Tax (Repeal) Act, 2004

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Statement of Objects and Reasons² The Plantation Industry has been continuously incurring losses due to falling prices and increasing production costs over years. Consequently, the Agricultural Income Tax, which contributed considerable income to the State Exchequer has now dwindled to less than the cost incurred towards the collection machinery. Taking into consideration, the need to revive the plantation industry, giving the tea growers better prices and taking stock of the fact that collection costs now exceed the collection, it has been announced during Budget Speech on the floor of the Assembly to abolish the Agricultural Income Tax, with effect from 1st April 2004. The Government have, therefore decided to repeal the Tamil Nadu Agricultural Income Tax Act, 1955 (Tamil Nadu Act V of 1955). 2. The Bill seeks to give effect to the above decision. An Act to repeal the Tamil Nadu Agricultural Income-tax Act, 1955. BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fifth Year of the Republic of India as follows:- 1. Received the assent of the Governor on the 5th August, 2004 - Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Section 2, Issue No.207, Pages 58 - 59, dated 5th August, 2004. 2. Vide Tamil Nadu Bill No.6 of 2004 - Published in Tamil Nadu Government Gazette, Extraordinary, Part IV, Sec.1, Iss. No. 185, Pages 30-31, dated 23rd July, 2004.

1. Short Title And Commencement :-

(1) This Act may be called the Tamil Nadu Agricultural Income-tax (Repeal) Act, 2004.

(2) It shall be deemed to have come into force on the 1st day of April 2004.

2. Repeal And Saving :-

(1) The Tamil Nadu Agricultural Income-tax Act, 1955 (Tamil Nadu Act V of 1955) (hereinafter referred to as the Tamil Nadu Act) is hereby repealed:

Provided that such repeal shall not -

- (a) affect anything done or any offence committed, or any fine or penalty incurred or any proceeding begun before the commencement of this Act; or
- (b) revive anything not in force or existing at the time at which the repeal takes effect; or
- (c) affect the previous operation of the repealed Act or anything duly done or suffered thereunder; or
- (d) affect any right, privilege, obligation or liability acquired, accrued or incurred under the repealed Act; or
- (e) affect any fine, penalty, forfeiture or punishment incurred in respect of any offence committed against the repealed Act; or
- (f) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, fine, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such fine, penalty, forfeiture or punishment may be imposed, as if this Act had not been passed.

(2) Notwithstanding such repeal-

- (a) any agricultural income-tax chargeable or leviable under the repealed Act and the rules made thereunder, for the period prior to the commencement of this Act, shall be charged or levied and recovered in the manner provided under the repealed Act and the rules made there under;
- (b) any application, appeal, revision or other proceeding pending before any authority or officer under the repealed Act on the date of commencement of this Act, shall stand transferred to such authority or officer as the Government may, by notification, appoint for the exercise of the powers and duties under the repealed Act and on such appointment they shall exercise all powers and duties of the authority or officer under the repealed Act, as the case may be;
- (c) any appeal preferred and pending before the Appellate Tribunal appointed under the repealed Act, on the date of commencement

of this Act, shall be heard and disposed of by such Appellate Tribunal as if this Act had not been passed;

(d) any order passed by any authority or officer under the repealed Act during the period between the date of commencement of this Act and the date of publication of this Act shall be deemed to have been validly passed in accordance with the provisions of the repealed Act as if this Act had not been passed.