THE HIMACHAL PRADESH URBAN IMMOVABLE PROPERTY TAX (REPEALING) ACT, 1991

ARRANGEMBNT OF

SECTIONS Sections:

1. Short title and commencement.

2. Repeal of the Himachal Pradesh Urban Immovable Property Tax Act, 1968.

3. Savings.

THE HIMACHAL PRADESH URBAN IMMOVABLE PROPERTY TAX (REPEALING) ACT, 1991 (ACT NO. 6 OF 1991)[1]

(Received the assent of the Governor, Himachal Pradesh, on the 18th April, 1991 and was published both in Hindi and in English in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 20th April, 1991, pp. 795-798).

An Act to repeal the Himachal Pradesh Urban Immovable Property Tax Act, 1968 (Act No. 7 of 1968).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Forty-second Year of the Republic of India as follows:-

1. Short title and commencement.- (l) This Act may be called the Himachal Pradesh Urban Immovable Property Tax (Repealing) Act, 1991.

(2) It shall be deemed to have come into force with effect from the 1st day of April, 1970.

2. Repeal of the Himachal Pradesh Urban Immovable Property Tax Act, 1968.- The Himachal Pradesh Urban Immovable Property Tax Act, 1968 (7 of 1968) is hereby repealed.

3. Savings.- The repeal of the Act under section 2 shall not affect,-

(a) the previous operation of the said Act or anything duly done or suffered thereunder; or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Act; or

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Act; or

(d) any investigation, legal proceedings or remedy in respect of any

1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons seethe Rajpatra, Himachal Pradesh (Extra-ordinary), dated 12th March, 1991, pp. 290 and 292.

such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,

and any such investigation, legal proceedings or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Act had not been repealed.