THE GENERAL SALES TAX (REVIVAL AND SPECIAL PROVISIONS) ACT, 1971 (Act 14 of 1971)

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THE MADRAS GENERAL SALESTAX (REVIVAL AND SPECIAL PROVISIONS) ACT, 1971*

(Act 14 of 1971)

An Act to revive the Madras General Salestax Act, 1939 (Madras Act IX of 1939), and to make certain special provisions for the levy of tax on the sales of tea and rubber made in the Malabar district referred to in sub-section (2) of section 5 of the State Re-organisation Act, 1956, during the period commencing on and from the 1st day of April, 1951 and ending with the 30th day of September, 1957

Preamble.— WHEREAS the Madras General Salestax Act, 1939 (Madras Act IX of 1939), as in force in the Malabar district referred to in sub-section (2) of section 5 of the States Reorganisation Act, 1956 (Central Act 37 of 1956), was repealed by section 15 of the Travancore-Cochin General Salestax (Amendment) Act, 1957 (12 of 1957);

AND WHEREAS it has become necessary, in the light of the decision of the Supreme Court in Civil Appeals Nos. 1074 to 1088 of 1963, to revive the said Madras Act for the purposes of the levy, assessment, re-assessment and collection (including appeals, reviews and revisions) of tax under that Act in respect of the sales of tea and rubber made during the period commencing on and from the 1st day of April, 1951 and ending with the 30th day of September, 1957, and to make certain special provisions in respect of such levy, assessment, re-assessment and collection;

BE it enacted in the Twenty-second Year of the Republic of India as follows:—1. *Short title, extent and commencement.*—(1) This Act may be called the Madras General Salestax (Revival and Special Provisions) Act, 1971.

(2) It extends to the whole of the Malabar district referred to in sub-section (2) of section 5 of the States Re-organisation Act, 1956 (Central Act 37 of 1956).

(3) Section 3 shall be deemed to have come into force on the 1st day of October, 1957 and the remaining provisions of this Act shall be deemed to have come into force on the 1st day of April, 1951.

2. *Interpretation.*— All expressions used but not defined in this Act and defined in the Madras General Salestax Act, 1939 (Madras Act IX of 1939), shall have the meanings respectively assigned to them in that Act.

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3. *Revival of Madras Act IX of 1939 and rules made thereunder for certain purposes.*-The Madras General Sales-tax Act, 1939 (Madras Act IX of 1939) (hereinafter referred to as the Madras Act) and the rules made thereunder are hereby revived and shall be, and shall be deemed always to have been, in force to the extent and subject to the special pro-visions hereinafter

contained, for the purposes necessary for, or ancillary to, the levy, assessment, re-assessment and collection (including appeals, reviews and revisions) of tax on the sales of tea and rubber made during the period commencing on and from the 1st day of April, 1951 and ending with the 30th day of September, 1957.

4. *Special provisions in respect of tax on sales of tea and rubber*.—(1) Notwithstanding anything contained in the Madras Act or in the rules made thereunder, the following provisions shall apply in respect of the tax on the sales of tea and rubber made during the period commencing on and from the 1st day of April, 1951 and ending with the 30th day of September, 1957.

(2) The tax under the Madras Act shall be levied from every dealer who is not exempt from taxation under sub-section (3) of section 3 of the Madras Act, at every point of sale, at the rate of 1.5625 per cent (one and nine-sixteenth per cent) of the amount for which tea and rubber were sold during the period commencing on and from the 1st day of April, 1951 and ending with the 31st day of March, 1957, and at two per cent thereafter:

Provided that if any tax has already been paid in pursuance of any assessment under the Madras Act and the rules made thereunder, the tax so paid shall be adjusted as provided in section 5 towards the tax payable under this Act.

Explanation.— For the removal of doubts, it is hereby declared that nothing in clause (v) of section 5 of the Madras Act before its amendment by the Madras General Salestax (Third Amendment) Act, 1956 (Madras Act XV of 1956), shall apply, or shall be deemed ever to have applied, in respect of sales to which this Act applies.

(3) Every dealer in tea or rubber who is not exempt from taxation under sub-section (3) of section 3 of the Madras Act shall, within a period of ninety days from the date of publication of this Act in the Gazette, apply to the assessing authority or any other officer who may be authorised by the Government in this behalf by notification in the Gazette, for assessment or re-assessment under the provisions of this Act with a correct and complete return of his turnover of sales of tea or rubber.

(4) In case any dealer fails to apply or file the return as provided in sub-section (3), the assessing authority or the officer authorised by the Government under that sub-section

shall, after making such enquiry as it or he deems necessary and after giving the dealer an opportunity of being heard, assess the dealer to the best of its, or his judgement.

(5) Notwithstanding any provisions regarding limitation in the Madras Act or in the rules made thereunder, the tax due under this Act may be levied, assessed or re-assessed within a period of three years from the date of publication of this Act in the Gazette and recovered in the manner provided under the Madras Act and the rules made thereunder.

5. *Adjustment of tax already collected*.—(1) The amount of tax on the sale of tea or rubber made during the period commencing on and from the 1st day of April, 1951 and ending with the 30th day of September, 1957, collected from any dealer, under the Madras Act or under the General Salestax Act, 1125 (XI of 1125), shall be adjusted towards the tax due from him on such sale as a result of assessment or re-assessment in accordance with the provisions of this Act.

(2) If such tax collected under the Madras Act or under the General Salestax Act, 1125 (XI of 1125), from a dealer is less than the amount of tax due under the provisions of this Act, only the balance shall be recovered from him, and if the tax so collected is in excess, such excess shall be refunded to him.

6. *Saving*.— Nothing contained in this Act shall render any person liable to be convicted of an offence in respect of anything done or omitted to be done by him before the date of publication of this Act in the Gazette, if such act or omission would not be an offence under the Madras Act but for the provisions of this Act.