



**The Punjab Professions, Trades, Callings and Employments Taxation
(Himachal Pradesh Repealing) Act, 1968**

Act 15 of 1968

Keyword(s):

Employer, Profession Tax, Salary or Wage

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THE PUNJAB PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION (HIMACHAL PRADESH REPEALING) ACT, 1968

ARRANGEMENT OF SECTIONS

SECTIONS

1. Short title and commencement
2. Repeal of Punjab Act, 7 of 1956.
3. Savings.

THE PUNJAB PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS TAXATION (HIMACHAL PRADESH REPEALING) ACT, 1968

¹(ACT No. 15 OF 1968)

(Received the assent of the President of India on the 4th November, 1968 and was published in R.H.P. Extra, dt. 4th February, 1969 at P. 113-114).

An Act to repeal the Punjab Professions, Trades, Callings and Employment Taxation Act, 1956, as in force in the areas transferred to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966.

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Nineteenth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Punjab Professions, Trades, Callings and Employments Taxation (Himachal Pradesh Repealing) Act, 1968.

(2) It shall be deemed to have come into force on the 1st of April, 1967.

2. Repeal of Punjab Act, 7 of 1956.—The Punjab Professions, Trades, Callings and Employments Taxation Act, 1956, as in force in the areas transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966, is hereby repealed.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 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continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Act had not been repealed.

1. For Statement of Objects and Reasons, see R.H.P. Extra., dt. 22nd July, 1968, P. 682.