



The Tamil Nadu (Added Territory) Extension of Laws Act, 1961

Act 9 of 1961

Keyword(s):

Added Territories, Existing Law

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[TAMIL NADU] ACT NO. 9 OF 1961².THE [TAMIL NADU] (ADDED TERRITORY)
EXTENSION OF LAWS ACT, 1961.

[Received the assent of the Governor on the 30th March 1961, first published in the Fort St. George Gazette Extraordinary on the 30th March 1961 (Chaitra 9, 1883).]

An Act to extend certain laws to the added territory in the ³[State of Tamil Nadu].

WHEREAS it is expedient to provide that certain laws should be extended to, and by virtue of such extension should be in force in, the added territory in the ³[State of Tamil Nadu];

BE it enacted in the Twelfth Year of the Republic of India as follows :—

1. (1) This Act may be called the [Tamil Nadu] (Added Territory) Extension of Laws Act, 1961. Short title and commencement.

(2) It shall come into force on the 1st April 1961.

2. In this Act, unless the context otherwise requires,— Definitions.

(a) “ added territory ” means the territory transferred to the ³[State of Tamil Nadu] by the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959) ;

(b) “ existing law ” means any law, Ordinance, Proclamation, regulation, order, by-law or rule passed or made before the date of the commencement of this Act by

¹ These words were substituted for the word “ Madras ” by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² For Statement of Objects and Reasons, See Fort St. George Gazette Extraordinary, dated the 22nd March 1961, Part IV—Section 3, pages 80-81.

³ This expression was substituted for the expression “ State of Madras ” by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

Parliament, or by any Legislature, authority or person having power to make such a law Ordinance, Proclamation, regulation, order, by-law or rule;

(c) the expression "registered dealer" means a dealer registered or deemed to have been registered under the ¹[Tamil Nadu] General Sales Tax Act, 1959 (¹[Tamil Nadu] Act I of 1959), and includes a retail dealer registered or deemed to have been registered under the ¹[Tamil Nadu] Sales of Motor Spirit Taxation Act, 1939 (¹[Tamil Nadu] Act VI of 1939).

Extension of ²[Tamil Nadu Acts] VI of 1939, X of 1939 and 1 of 1959 to the added territory.

3. The ¹[Tamil Nadu] Sales of Motor Spirit Taxation Act, 1939, (¹[Tamil Nadu] Act VI of 1939), the ¹[Tamil Nadu] Entertainments Tax Act, 1939 (¹[Tamil Nadu] Act X of 1939), and the ¹[Tamil Nadu] General Sales Tax Act, 1959 (¹[Tamil Nadu] Act 1 of 1959), and any rule, by-law, order, notification or other instrument having the force of law made thereunder (hereinafter referred to as the ³[Tamil Nadu law] and in force on the date of the commencement of this Act in the ⁴[State of Tamil Nadu] except in the added territory are hereby extended to, and shall be in force in, the added territory.

Repeal of corresponding laws.

4. If, immediately before the date of the commencement of this Act, there is in force in the added territory any law corresponding to the ³[Tamil Nadu law] whether such corresponding law is in force by virtue of section 45 of the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959), or by virtue of any other legislative power, such corresponding law shall, on the date of the commencement of this Act, stand

¹ These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² This expression was substituted for the expression "Madras Acts" by paragraph 3(2) of the Tamil Nadu Adaptation of Laws Order, 1970.

³ This expression was substituted for the expression "Madras Law" by paragraph 3(2) *ibid.*

⁴ This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

repealed to the extent to which the corresponding law relates to matters with respect to which the State Legislature has power to make laws for the State.

5. (1) The repeal by section 4 of any corresponding existing law shall not affect—

(a) the previous operation of any such law or anything done or duly suffered thereunder, or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under any such law, or

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against any such law, or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed, as if this Act had not been passed.

(2) Subject to the provisions of sub-section (1), any thing done or any action taken including any appointment or delegation made, notification, order, instruction or direction issued, rule, regulation, form, by-law or scheme framed, certificate, permit or licence granted or registration effected under such corresponding existing law shall be deemed to have been done or taken under the corresponding provision of the ¹[Tamil Nadu law] as now extended to, and in force in, the added territory and shall continue in force accordingly, unless and until superseded by anything done or any action taken under the said ¹[Tamil Nadu law].

6. (1) Any reference in the ¹[Tamil Nadu law] to a law which is not in force in the added territory shall, in relation to that territory, be construed as a reference to the corresponding law, if any, in force in that territory.

Construction of reference to laws not in force in the added territory.

¹ This expression was substituted for the expression "Madras law" by paragraph 3 (2) of the Tamil Nadu Adaptation of Laws Order, 1970.

(2) Any reference in any existing law which continues to be in force in the added territory after the date of the commencement of this Act, to any law repealed by section 4 shall, in relation to that territory, be construed as a reference to the ¹[Tamil Nadu law] corresponding to the law so repealed.

Construction of references to authorities where new authorities have been constituted. 7. Any reference, by whatever form of words, in any existing law to any authority competent at the date of the passing of that law to exercise any powers or discharge any functions in the added territory shall, where a corresponding new authority has been constituted by or under any ¹[Tamil Nadu law] now extended to the added territory, have effect as if it were a reference to that new authority.

Powers of courts and other authorities for purposes of facilitating application of laws. 8. For the purpose of facilitating the application in the added territory of any ¹[Tamil Nadu law], any court or other authority may construe such law with such alterations not affecting the substance as may be necessary or proper to adapt it to the matter before the court or other authority.

Exemption of goods already taxed under Andhra Pradesh Act VI of 1957. 9. (1) Where any goods specified in Schedule I or Schedule II or Schedule III to the Andhra Pradesh General Sales Tax Act, 1957 (Andhra Pradesh Act VI of 1957), which are held in stock by a dealer in the added territory on the date of the commencement of this Act, has been assessed to tax under the said Act, such goods shall not be liable to be taxed again under the ²[Tamil Nadu] General Sales Tax Act, 1959 (²[Tamil Nadu] Act I of 1959).

(2) The burden of proving that any goods referred to in sub-section (1) has suffered tax under the Andhra Pradesh General Sales Tax Act, 1957 (Andhra Pradesh Act VI of 1957), shall be on the dealer who claims the exemption under sub-section (1).

¹ This expression was substituted for the expression "Madras law" by paragraph 3(2) of the Tamil Nadu Adaptation of Laws Order, 1970.

² These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

10. (1) Every registered dealer in the added territory shall, in respect of any goods or class of goods which the State Government may by notification in this behalf specify, within seven days from the date of such notification, furnish to the assessing authority concerned a return in such form and containing such particulars as may be specified in the said notification, declaring the stocks of such goods or class of goods held by him on the date of the commencement of this Act.

Registered dealers in added territory to declare stocks of goods held by them.

(2) If any registered dealer fails to furnish the return which he is required to furnish under subsection (1) or wilfully makes any false statement therein, he shall be punishable with fine which may extend to five hundred rupees.

11. (1) Notwithstanding anything contained in the ¹[Tamil Nadu] Sales of Motor Spirit Taxation Act, 1939 (¹[Tamil Nadu] Act VI of 1939), as extended to, and in force in, the added territory, there shall be levied on the stocks of motor-spirit held by a retail dealer in the said territory on the date of the commencement of this Act, a tax at the rate specified in section 3 of the said Act:

Levy of tax on motor-spirit held by a retail dealer.

Provided that no tax shall be levied under this section on the stocks of motor-spirit held by such dealer on such date if in respect of such stocks tax has already been paid under the ¹[Tamil Nadu] Sales of Motor Spirit Taxation Act, 1939 (¹[Tamil Nadu] Act VI of 1939.)

(2) The burden of proving that tax under the ¹[Tamil Nadu] Sales of Motor Spirit Taxation Act, 1939 (¹[Tamil Nadu] Act VI of 1939), has already been paid in respect of any stock of motor spirit held by a retail dealer on the date of the commencement of this Act shall be on such retail dealer.

¹ These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

Power to re-
move diffi-
culties.

12. (1) If any difficulty arises in giving effect to the provisions of this Act or of any ¹[Tamil Nadu law] as extended to the added territory by this Act, the State Government as occasion may require, may, by order, do anything which appears to them necessary for the purpose of removing the difficulty.

(2) Every order issued under sub-section (1) shall, as soon as possible after it is issued, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such order or both Houses agree that the order should not be issued, the order shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that order.

¹ This expression was substituted for the expression "Madras law" by paragraph 3(2) of the Tamil Nadu Adaptation of Laws Order, 1970.