



**The Tamil Nadu Agriculture Income-Tax (Extension to Added Territory) Act,  
1961**

Act 11 of 1961

**Keyword(s):**

Added Territory, Existing Law

Amendment appended: 51 of 1961

**DISCLAIMER:** This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.

<sup>1</sup>[TAMIL NADU] ACT NO. 11 OF 1961.<sup>3</sup>

THE <sup>1</sup>[TAMIL NADU] AGRICULTURAL INCOME-TAX (EXTENSION TO ADDED TERRITORY) 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 further to amend the <sup>1</sup>[Tamil Nadu] Agricultural Income-tax Act, 1955 and to extend that Act to the added territory in the <sup>2</sup>[State of Tamil Nadu].

WHEREAS it is expedient further to amend the <sup>1</sup>[Tamil Nadu] Agricultural Income-tax Act, 1955 (<sup>1</sup>[Tamil Nadu] Act V of 1955) for the purposes hereinafter appearing and to extend that Act to the added territory in the <sup>3</sup>[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 <sup>1</sup>[Tamil Nadu] Agricultural Income-tax (Extension to Added Territory) 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 <sup>3</sup>[State of Tamil Nadu] by the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959);

---

<sup>1</sup> 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.

<sup>2</sup> For Statement of Objects and Reasons, See *Fort St. George Gazette* Extraordinary, dated the 29th March 1961, Part IV—Section 3, page 163.

<sup>3</sup> 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.

(b) "existing law" means any law, Ordinance, Proclamation, regulation, order, by-law or rule passed or made before the 1st April 1961 by Parliament, or by any Legislature, authority or person having power to make such a law, Ordinance, Proclamation, regulation, order, by-law or rule.

3-5. [The amendments made by these sections have been incorporated in the principal Act, namely, the Tamil Nadu Agricultural Income-tax Act, 1955 (Tamil Nadu Act V of 1955)].

Extension of  
[Tamil Nadu  
Act] V of  
1955 to the  
added terri-  
tory.

6. The principal Act, as in force immediately before the 1st April 1961 in the <sup>2</sup>[State of Tamil Nadu] except in the Kanyakumari district and Shencottah taluk of Tirunelveli district and as amended by this Act, is hereby extended to, and shall be in force in, the added territory.

Repeal of  
correspon-  
ding laws.

7. If, immediately before the 1st April 1961, there is in force in the added territory any law corresponding to the principal Act 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 1st April 1961, stand 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.

Savings.

8. (1) The repeal by section 7 of any corresponding 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

---

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

<sup>2</sup> 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.

(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 provision of sub-section (1), anything 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 law shall be deemed to have been done or taken under the corresponding provision of the principal Act 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 principal Act.

9. (1) Any reference in the principal Act 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 references to laws not in force in the added territory.

(2) Any reference in any existing law which continues to be in force in the added territory after the 1st April 1961 to any law repealed by section 7 shall, in relation to that territory, be construed as a reference to the principal Act.

10. 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 the principal Act now extended to the added territory, have effect as if it were a reference to that new authority.

Construction of references to authorities where new authorities have been constituted.

**Powers of courts and other authorities for purposes of facilitating application of the principal Act.** 11. For the purpose of facilitating the application in the added territory of the principal Act, any court or other authority may construe the said principal Act 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.

**Repeal of Andhra Pradesh Act XX of 1957.** 12. The Andhra Pradesh Land Revenue (Surcharge) Act, 1957 (Andhra Pradesh Act XX of 1957), as in force in the added territory, is hereby repealed:

Provided that such repeal shall not affect the previous operation of the said Act or anything already done or suffered or any right, title or obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof.

**Adjustment of surcharge under Andhra Pradesh Act XX of 1957.** 13. Any surcharge on the land revenue collected from any person under the Andhra Pradesh Land Revenue (Surcharge) Act, 1957 (Andhra Pradesh Act XX of 1957), for the fasli year 1960-61 shall be adjusted towards the agricultural income-tax due from such person under the principal Act as extended by this Act for the financial year 1961-62, and if on such adjustment, the surcharge is in excess, such excess, or if no such adjustment be made, such surcharge, shall be refunded to the person concerned.

14. 1[\*\*\* \*\* \*\* \*\*]

The original section 14 read as follows :—

“14. *Composition of tax for the year 1960-61.*—(1) Notwithstanding anything contained in the principal Act as extended by this Act, any person liable to pay agricultural income-tax under that Act in respect of any agricultural income derived from any land in the added territory other than the land used for growing tea, coffee, rubber, cinchona or cardamom, during the period of twelve months ending on the 31st day of March 1961, may apply to the prescribed officer for permission to compound such agricultural income-tax, and to pay in lieu thereof a lump sum at the rate or rates specified below:—

Extent.	Rate per standard acre.	
	(1)	(2)
		RS. P.
(1) On the first 12½ standard acres .. .. .	.. .. .	Nil.
(2) On the next 7½ standard acres .. .. .	.. .. .	4 50
(3) On the next 10 standard acres .. .. .	.. .. .	7 50

(cont)

<i>Extent.</i>	<i>Rate per standard acre.</i>
(1)	(2)
	RS. P.
(4) On the next 10 standard acres .. .. .	10 00
(5) On the next 10 standard acres .. .. .	15 00
(6) On the next 50 standard acres .. .. .	17 50
(7) On the next 50 standard acres .. .. .	20 00
(8) On the balance of standard acres .. .. .	25 00 :

Provided that in the case of every company, the lump sum so payable shall be charged at the maximum rate on the whole of the total extent of the land held by that person.

(2) The Government may make rules as to the circumstances under which, and the manner in which, remission may be granted to persons permitted to compound the agricultural income-tax under sub-section (1).

(3) The provisions of sections 35 and 36 of the principal Act as extended by this Act shall, so far as may be, apply in relation to the composition of agricultural income-tax under this section, as they apply in relation to the assessment of agricultural income-tax under the said principal Act."

In sub-section (3) of the said section, for the words and figures "The provisions of sections 35 and 36 of the principal Act", the words, figures and brackets "The provisions of sub-section (2) of section 9 and sections 35 and 36 of the principal Act" were substituted by section 4 of the Tamil Nadu Agricultural Income-tax (Second Amendment) Act, 1961 (Tamil Nadu Act 51 of 1961), which was deemed to have come into force on the 1st April 1961. In the heading of the said section 14 and in sub-section (1) thereof, for the words and figures "the year 1960-61", the words and figures "the years 1960-61 and 1961-62" were substituted and after the words, figures and letters "on the 31st day of March 1961", the words, figures and letters "or on the 31st day of March 1962" were inserted by section 3 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1962 (Tamil Nadu Act 7 of 1962), which was deemed to have come into force on the 1st April 1962. Again for the heading as so amended, the heading "Composition of tax for certain years" was substituted and in sub-section (1) thereof, for the words, figures and letters "on the 31st day of March 1961, or on the 31st day of March 1962", the words figures and letters "on the 31st day of March of the years 1961 to 1965 inclusive" were substituted by section 3 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1963 (Tamil Nadu Act 14 of 1963). Section 14 as so amended was repealed by section 10 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966).

Power to  
remove  
difficulties.

15. (1) If any difficulty arises in giving effect to the provisions of this Act or of the principal Act 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.

<sup>1</sup>[TAMIL NADU] ACT No. 51 OF 1961<sup>2</sup>.

THE <sup>1</sup>[TAMIL NADU] AGRICULTURAL INCOME-TAX (SECOND AMENDMENT) ACT, 1961.

[*Received the assent of the Governor on the 16th January 1962, first published in the Fort St. George Gazette on the 24th January 1962 (Magha 4, 1883).*]

An Act further to amend the <sup>1</sup>[Tamil Nadu] Agricultural Income-tax Act, 1955, and the <sup>1</sup>[Tamil Nadu] Plantations Agricultural Income-tax (Amendment) Act, 1958, and to amend the <sup>1</sup>[Tamil Nadu] Agricultural Income-tax (Extension to Added Territory) Act, 1961.

WHEREAS it is expedient further to amend the <sup>1</sup>[Tamil Nadu] Agricultural Income-tax Act, 1955 (<sup>1</sup>[Tamil Nadu] Act V of 1955) and the <sup>1</sup>[Tamil Nadu] Plantation Agricultural Income-tax (Amendment) Act, 1958 (<sup>1</sup>[Tamil Nadu] Act XXIX of 1958) and to amend the <sup>1</sup>[Tamil Nadu] Agricultural Income Tax (Extension to Added Territory) Act, 1961 (<sup>1</sup>[Tamil Nadu] Act 11 of 1961), for the purposes hereinafter appearing ;

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

1. (1) This Act may be called the <sup>1</sup>[Tamil Nadu] Short title and Agricultural Income-tax (Second Amendment) Act, 1961]. commencement.

(2) Sections 2 and 3 shall be deemed to have come into force on the 1st April 1958. Section 4 shall be deemed to have come into force on the 1st April 1961.

<sup>1</sup> 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.

<sup>2</sup> For Statement of Objects and Reasons, see *Fort St. George Gazette* Extraordinary, dated the 6th December 1961, Part IV—Section 3, pages 600—602.



Amendment of section 65  
<sup>1</sup>[Tamil Nadu Act] V of 1955.

Amendment of section 34,  
<sup>1</sup>[Tamil Nadu Act] XXIX of 1958.

Amendment of section 14,  
<sup>1</sup>[Tamil Nadu Act] 11 of 1961.

Validation of permissions granted for the composition of Agricultural income-tax.

2. (The amendment made by this section has already been incorporated in Tamil Nadu Act V of 1955.)

3. In sub-section (3) of section 34 of the <sup>3</sup>[Tamil Nadu] Plantations Agricultural Income-tax (Amendment) Act, 1958 (<sup>3</sup>[Tamil Nadu] Act XXIX of 1958), for the words and figures "The provisions of sections 35 and 36 of the Principal Act", the words figures and brackets "The provisions of sub-section (2) of section 9 and sections 35 and 36 of the Principal Act" shall be substituted.

4. In sub-section (3) of section 14 of the <sup>3</sup>[Tamil Nadu] Agricultural Income-tax (Extension to Added Territory) Act, 1961 (<sup>3</sup>[Tamil Nadu] Act 11 of 1961), for the words and figures "The provisions of sections 35 and 36 of the Principal Act", the words, figures and brackets "The provisions of sub-section (2) of section 9 and sections 35 and 36 of the Principal Act," shall be substituted.

5. No permission to compound the agricultural income-tax in respect of any agricultural income derived from any and other than the land used for growing tea, coffee, rubber, cinchona or cardamom granted before the commencement of this Act, by the prescribed officer in exercise of the powers under sub-section (3) of section 65 of the <sup>3</sup>[Tamil Nadu] Agricultural Income-tax Act, 1955 (<sup>3</sup>[Tamil Nadu] Act V of 1955) shall be deemed to be invalid or ever to have been invalid on the ground only that such permission was not in exercise of the powers under sub-section (1) of <sup>2</sup>section 34 of the <sup>3</sup>[Tamil Nadu] Plantations Agricultural Income-tax (Amendment) Act, 1958 (<sup>3</sup>[Tamil Nadu] Act XXIX of 1958) and such permission, shall for all purposes be deemed to be, and to have always been validly granted.

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

<sup>2</sup>Section 34 of the Tamil Nadu Plantations Agricultural Income-tax (Amendment) Act, 1958 (Tamil Nadu Act XXIX of 1958) has since been repealed by section 10 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966).

<sup>3</sup>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.

<sup>4</sup>Section 14 of the Tamil Nadu Agricultural Income-tax (Extension to Added Territory) Act, 1961 (Tamil Nadu Act 11 of 1961) has since been repealed by section 10 of the Tamil Nadu Agricultural Income-tax (Amendment) Act, 1966 (Tamil Nadu Act 7 of 1966).