



## The Tamil Nadu Taxation Laws (Inapplicability of Limitation) Act, 1985

Act 43 of 1985

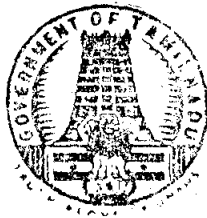
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Part IV—Section 2  
Tamil Nadu Acts and Ordinances

The following Act of the Tamil Nadu Legislature received the assent of the President on the 16th September 1985 and is hereby published for general information :—

ACT No. 43 OF 1985

*An Act to provide for the inapplicability of the provisions of Chapter XXXVI of the Code of Criminal Procedure, 1973 to offences under certain taxation laws in the State of Tamil Nadu.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-sixth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Taxation Laws (Inapplicability of Limitation) Act, 1985.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. Chapter XXXVI of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974) not to apply to certain offences.—Nothing in Chapter XXXVI of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974) shall apply to—

(i) any offence punishable under any of the enactments specified in the Schedule; or

(ii) any other offence, which under the provisions of that Code, may be tried along with such offence,

and every offence referred to in clause (i) or clause (ii) may be taken cognizance of by the court having jurisdiction as if the provisions of that Chapter were not enacted.

#### THE SCHEDULE.

1. The Tamil Nadu Betting Tax Act, 1935 (Tamil Nadu Act XX of 1935).

2. The Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939).

3. The Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959).

4. The Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961).

5. The Tamil Nadu Additional Sales Tax Act, 1970 (Tamil Nadu Act 14 of 1970).

6. The Tamil Nadu Sales Tax (Surcharge) Act, 1971 (Tamil Nadu Act 24 of 1971).

7. The Tamil Nadu Tax on Luxuries in Hotels and Lodging Houses Act, 1981 (Tamil Nadu Act 6 of 1981).

BY ORDER OF THE GOVERNOR

S. VADIVELU,  
*Commissioner and Secretary to Government,  
Law Department.*