



The Maharashtra Tax on Goods (Carried by Road) Act, 1962

Act 33 of 1962

Keyword(s):

Tax on Goods, Road, Offence

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THE MAHARASHTRA TAX ON GOODS (CARRIED BY ROAD) ACT, 1962

This Act was repealed by Mah. Act No. XXII of 1979 which came into force on the 1st April 1980. Section 25 of Maharashtra Act No. XXII of 1979 reads as under:—

“ 25. On the commencement of the Bombay Motor Vehicles Tax (Amendment) and Maharashtra Tax on Goods (Carried by Road) (Repeal) Act, 1979, the Maharashtra Tax on Goods (Carried by Road) Act, 1962, shall stand repealed: Repeal of Mah. XXX-III of 1962 and savings.

Mah. XXII of 1979.
Mah. XXX-III of 1962.

Provided that, such repeal shall not affect—

(a) the previous operation of the Act so repealed, or anything duly done or suffered thereunder;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the Act so repealed;

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the Act so repealed; or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 and punishment may be imposed, as if this section had not been enacted:

Provided further that, subject to the preceding proviso, anything done or any action taken under the Act so repealed shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act.”