

# The Hyderabad Agricultural Income-Tax (Bombay Repeal) Act, 1958

Act 72 of 1958

Keyword(s): Agricultural, Income-Tax, Penalty

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## 1958 : Bom. LXXII]

## THE HYDERABAD AGRICULTURAL INCOME-TAX (BOMBAY REPEAL) ACT, 1958.

#### CONTENTS.

### PREAMBLE.

### SECTIONS.

- 1. Short title.
- 2. Repeal of Hyderabad Act XIII of 1950.
- 3. Savings.
- 4. Removal of difficulties.

#### BOMBAY ACT No. LXXII OF 1958.1

[THE HYDERABAD AGRICULTURAL INCOME-TAX (BOMBAY REPEAL) ACT, 1958.]

[6th October 1958]

#### An Act to repeal the Hyderabad Agricultural Income-tax Act, 1959.

WHEREAS it is expedient to repeal the Hyderabad Agricultural Income-tax Act, Hyd. 1950; It is hereby enacted in the Ninth Year of the Republic of India as follows :----XIII

1. This Act may be called the Hyderabad Agricultural Income-tax (Bembay short title Repeal) Act, 1958.

2. The Hyderabad Agricultural Income-tax Act, 1950 (hereinafter referred to Repeal of Hvd. Act as "the said Act") is hereby repealed. XIII of 1950.

8. (1) Notwithstanding the repeal of the said Act, that Act and the rules and Savings. orders made thereunder or in pursuance thereof shall continue to have effect for the purposes of the levy, assessment (including re-assessment) and collection or refund of agricultural income-tax, or for the purposes of any penalty or any other payment under the said Act in respect of the previous year (in relation to the assessment of the financial year ending on the 31st day of March 1958) or any period prior thereto, and for any other purpose connected with or incidental to any of the purposes aforesaid.

(2) Without prejudice to the provisions contained in sub-section (1) and subject Bom. thereto, section 7 of the Bombay General Clauses Act, 1904, shall apply in relation to the repeal of the said Act, as if that Act were an enactment repealed by a Bombay Act.

4. If any difficulty arises in giving effect to the provisions of this Act, the State Removal of Government may by order published in the Official Gazette make such provision or difficulties. give such direction as appears to it to be necessary for removing the difficulty.

<sup>1</sup> For Statement of Objects and Reasons see Bombay Government Gazette, 1958, Part ∇, page 360.

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of 1950.