



The Bombay Tobacco Laws (Repeal) Act, 1959

Act 73 of 1959

Keyword(s):

Tobacco, Levy of Duties and Taxes, Sale, Penalty

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THE BOMBAY TOBACCO LAWS (REPEAL) ACT, 1959.

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BOMBAY ACT No. LXXIII OF 1959.¹

[THE BOMBAY TOBACCO LAWS (REPEAL) ACT, 1959.]

[29th December 1959]

An Act to repeal certain laws relating to the levy of duties and taxes on, and the regulation of the sale and warehousing of tobacco.

WHEREAS it is expedient to repeal certain laws relating to the levy of duties and taxes on, and the regulation of the sale and warehousing of, tobacco; It is hereby enacted in the Tenth Year of the Republic of India as follows :—

1. This Act may be called the Bombay Tobacco Laws (Repeal) Act, 1959. Short title.
 2. With effect on and from such² date as the State Government may, by Repeal of notification in the *Official Gazette*, appoint, the laws specified in the Schedule certain laws relating to tobacco. shall stand repealed.
 3. (1) Notwithstanding the repeal of the Central Provinces and Berar Tobacco Act, 1939 (hereinafter referred to as "the said Act"), the said Act and the rules and 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 fees, or for the purposes of any penalty or any other payment under the said Act in respect of any period prior to the date of its repeal and for any other purpose connected with or incidental to any of the purposes aforesaid. Savings.
- C. P. and Berar Act VIII of 1939.
- Bom. I of 1904.
- (2) Without prejudice to the provisions contained in sub-section (1) and subject thereto, section 7 of the Bombay General Clauses Act, 1904, shall apply in relation to the repeal of each of the laws specified in the Schedule as if that law were an enactment repealed by a Bombay Act.

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

SCHEDULE.

(See section 2.)

1. The Tobacco Duty (Town of Bombay) Act, 1857 (Bom. IV of 1857).
2. The Bombay (District) Tobacco Act, 1933 (Bom. II of 1933).
3. The Tobacco Duty (Town of Bombay) Act, 1857, and the Bombay (District) Tobacco Act, 1933 (Suspension) Act, 1945 (Bom. XI of 1945).
4. The Central Provinces and Berar Tobacco Act, 1939 (C. P. and Berar Act VIII of 1939).

¹ For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1959, Part V, page 836.
² 29th January 1960 (see G. N., R. D., No. MIS. 1956/95365-J, dated 29th January 1960).