



The Punjab General Sales Tax (Extension) Act, 1957

Act 4 of 1957

Keyword(s):

Sales Tax, East Punjab General Sales Tax Act, 1948

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THE PUNJAB GENERAL SALES TAX
(EXTENSION) ACT, 1957.

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**'THE PUNJAB GENERAL SALES TAX
(EXTENSION) ACT, 1957.**

(PUNJAB ACT NO. 4 OF 1957)

*[Received the assent of the Governor of Punjab on the
29th March, 1957 and was first published in the
Punjab Government Gazette (Extraordinary)
of the 2nd April, 1957.]*

1	2	3	4
Year	No.	Short title	Whether repealed or otherwise affected by legislation
1957	4	The Punjab General Sales Tax (Extension) Act, 1957.	Amended by the Haryana Adaptation of Laws (State and Concurrent Subjects) Order, 1968.

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ACT

to extend the East Punjab General Sale Tax Act, 1948, to the territories, which immediately before the 1st November, 1956, were comprised in the State of Patiala and East Punjab States Union.

Be it enacted by the Legislature of the State of Punjab in the Eighth Year of the Republic of India as follows :—

1. (1) This Act may be called the Punjab General Sales Tax (Extension) Act, 1957.

Short title,
extent and
commence-
ment.

(2) It extends to the whole of the State of ²[Haryana].

(3) It shall come into force at once.

2. The East Punjab General Sales Tax Act, 1948, as amended from time to time (hereinafter referred to as the principal Act), is hereby extended to, and shall be in force in the territories which, immediately before the 1st November, 1956, were comprised in the State of Patiala and East Punjab States Union.

Extension of
East Punjab Act
No. 46 of
1948.

1. For Statement of Objects and reasons, see *Punjab Government Gazette (Extraordinary)*, 1957, page 377.

2. Substituted for the word "Punjab" by the Haryana Adaptation of Laws Order, 1968.

Construction of
certain refer-
ences.

3. (1) Any reference in the principal Act to a law which is not in force in the territories, which immediately before the 1st November, 1956, were comprised in the State of Patiala and East Punjab States Union, shall in relation to such territories, be construed as a reference to the corresponding law, if any, in force in such territories.

(2) In the principal Act any reference by whatever form of words, to the State of Punjab shall be construed as including a reference to the territories referred to in section 2.

Repeals and
savings.

4. (1) The Patiala and East Punjab States Union General Sales Tax Ordinance, 2006 (No. XXXIII of 2009 Bk.), shall, save as otherwise expressly provided in this Act, stand repealed:

Provided that the repeal shall not affect—

- (a) the previous operation of the Ordinance so repealed or anything duly done or suffered thereunder, or
- (b) any right, privilege, obligation or liability acquired, accrued, or incurred under the Ordinance so repealed, or
- (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the Ordinance 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 or punishment may be imposed as if this Act had not been passed.

(2) Subject to the provisions of the proviso to sub-section (1), anything done or any action taken (including any appointment or delegation made, notification, order, instruction or direction issued, rule, regulation or form framed, certificate obtained, pass or licence granted or registration effected) under the Ordinance repealed by sub-section (1) shall be deemed to have been done or taken under the

corresponding provision of the principal Act, and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under the principal Act.

5. For purposes of facilitating the application of the principal Act in the territories referred to in section 2, any court or other authority may construe the principal Act with such alterations, not affecting the substance, as may be necessary or proper to adapt it to matter before the court or other authority.

Power of courts and other authorities for purposes of facilitating application of the principal Act.

6. The Punjab General Sales Tax (Extension) Ordinance, 1957 (Ordinance No. 2 of 1957), is hereby repealed.

Repeal of Punjab Ordinance No. 2 of 1957.