

Bill No. 188 of 2019

THE REPEALING AND AMENDING BILL, 2019

A

BILL

to repeal certain enactments and to amend certain other enactments.

BE it enacted by Parliament in the Seventieth Year of the Republic of India as follows:—

1. This Act may be called the Repealing and Amending Act, 2019. Short title.
2. The enactments specified in the First Schedule are hereby repealed. Repeal of certain enactments.
3. The enactments specified in the Second Schedule are hereby amended to the extent Amendment of certain enactments.
5 and in the manner specified in the fourth column thereof.
4. The repeal by this Act of any enactment shall not affect any other enactment in Savings.
which the repealed enactment has been applied, incorporated or referred to;
and this Act shall not affect the validity, invalidity, effect or consequences of anything
10 already done or suffered, or any right, title, obligation or liability already acquired, accrued or
incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or
from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted,
or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from any enactment hereby repealed;

5

nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE FIRST SCHEDULE

(See section 2)

REPEALS

| Year | Act No. | Short Title |
|------|---------|---|
| 1 | 2 | 3 |
| 1850 | XII | The Public Accountants' Defaults Act, 1850. |
| 1881 | XI | The Municipal Taxation Act, 1881. |
| 1892 | X | The Government Management of Private Estates Act, 1892. |
| 1956 | 69 | The Terminal Tax on Railway Passengers Act, 1956. |
| 1958 | 56 | The Himachal Pradesh Legislative Assembly (Constitution and Proceedings) Validation Act, 1958. |
| 1960 | 22 | The Cotton Transport (Amendment) Act, 1960. |
| 1963 | 1 | The Hindi Sahitya Sammelan (Amendment) Act, 1963. |
| 1963 | 35 | The Dramatic Performances (Delhi Repeal) Act, 1963. |
| 1964 | 10 | The Public Employment (Requirement as to Residence) Amendment Act, 1964. |
| 1968 | 49 | The Delhi and Ajmer Rent Control (Nasirabad Cantonment Repeal) Act, 1968. |
| 1973 | 56 | The Alcock Ashdown Company Limited (Acquisition of Undertakings) Act, 1973. |
| 1976 | 55 | The Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976. |
| 1976 | 61 | The Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Fund Act, 1976. |
| 1976 | 62 | The Beedi Workers Welfare Fund Act, 1976. |
| 1980 | 68 | The Tea (Amendment) Act, 1980. |
| 1981 | 62 | The Aligarh Muslim University (Amendment) Act, 1981. |
| 1982 | 63 | The Road Transport Corporations (Amendment) Act, 1982. |
| 1983 | 41 | The Transformers and Switchgear Limited (Acquisition and Transfer of Undertakings) Act, 1983. |
| 1988 | 22 | The Tamil Nadu Agricultural Service Co-operative Societies (Appointment of Special Officers) Amendment Act, 1988. |
| 1999 | 3 | The High Denomination Bank Notes (Demonetisation) Amendment Act, 1998. |
| 2001 | 39 | The Motor Vehicles (Amendment) Act, 2001. |
| 2001 | 48 | The Registration and Other Related Laws (Amendment) Act, 2001. |
| 2002 | 16 | The Institutes of Technology (Amendment) Act, 2002. |
| 2002 | 43 | The Delhi University (Amendment) Act, 2002. |
| 2007 | 3 | The Dalmia Dadri Cement Limited (Acquisition and Transfer of Undertakings) Amendment Act, 2006. |
| 2007 | 28 | The Central Road Fund (Amendment) Act, 2007. |
| 2009 | 21 | The Prevention of Money-laundering (Amendment) Act, 2009. |

| 1 | 2 | 3 |
|------|----|---|
| 2009 | 22 | The Central Industrial Security Force (Amendment) Act, 2009. |
| 2009 | 38 | The Central Universities (Amendment) Act, 2009. |
| 2010 | 3 | The Civil Defence (Amendment) Act, 2009. |
| 2011 | 6 | The Repatriation of Prisoners (Amendment) Act, 2011. |
| 2011 | 14 | The Customs (Amendment and Validation) Act, 2011. |
| 2012 | 28 | The National Institutes of Technology (Amendment) Act, 2012. |
| 2012 | 34 | The Institutes of Technology (Amendment) Act, 2012. |
| 2014 | 8 | The Governors (Emoluments, Allowances and Privileges) Amendment Act, 2014. |
| 2014 | 9 | The National Institute of Technology, Science Education and Research (Amendment) Act, 2014. |
| 2014 | 19 | The Andhra Pradesh Reorganisation (Amendment) Act, 2014. |
| 2014 | 20 | The Telecom Regulatory Authority of India (Amendment) Act, 2014. |
| 2014 | 31 | The Merchant Shipping (Amendment) Act, 2014. |
| 2014 | 32 | The Merchant Shipping (Second Amendment) Act, 2014. |
| 2014 | 39 | The National Capital Territory of Delhi Laws (Special Provisions) Second (Amendment) Act, 2014. |
| 2015 | 2 | The Public Premises (Eviction of Unauthorised Occupants) Amendment Act, 2015. |
| 2015 | 3 | The Motor Vehicles (Amendment) Act, 2015. |
| 2015 | 5 | The Insurance Laws (Amendment) Act, 2015. |
| 2015 | 10 | The Mines and Minerals (Development and Regulation) Amendment Act, 2015. |
| 2015 | 12 | The Andhra Pradesh Reorganisation (Amendment) Act, 2015. |
| 2015 | 14 | The Regional Rural Banks (Amendment) Act, 2015. |
| 2015 | 16 | The Warehousing Corporations (Amendment) Act, 2015. |
| 2015 | 21 | The Companies (Amendment) Act, 2015. |
| 2016 | 10 | The Election Laws (Amendment) Act, 2016. |
| 2016 | 13 | The High Court and the Supreme Court Judges (Salaries and Conditions of Service) Amendment Act, 2016. |
| 2016 | 25 | The Mines and Minerals (Development and Regulation) Amendment Act, 2016. |
| 2016 | 42 | The National Institute of Technology, Science Education and Research (Amendment) Act, 2016. |
| 2016 | 45 | The Central Agricultural University (Amendment) Act, 2016. |
| 2016 | 48 | The Taxation Laws (Second Amendment) Act, 2016. |
| 2017 | 19 | The National Institute of Technology, Science Education and Research (Amendment) Act, 2017. |
| 2017 | 21 | The Collection of Statistics (Amendment) Act, 2017. |
| 2017 | 25 | The Indian Institutes of Information Technology (Amendment) Act, 2017. |

THE SECOND SCHEDULE

(See section 3)

AMENDMENTS

| Year | Act No. | Short title | Amendments |
|------|---------|---|---|
| 1 | 2 | 3 | 4 |
| 1961 | 43 | The Income-tax Act, 1961 | In section 54GA, in the <i>Explanation</i> to sub-section (1), in clause (a), after the word, brackets, letters "clause (za)", the words and figure "of section 2" shall be inserted. |
| 2017 | 33 | The Indian Institutes of Management Act, 2017 | (i) in section 3, in clause (f), for the words "'Director" means ⁵ the words "'Director" means ¹ shall be substituted; (ii) in section 36, in sub-section (1), for the word "Ordinance", the word "Ordinances" shall be substituted. |

STATEMENT OF OBJECTS AND REASONS

This Bill is one of those periodical measures by which enactments, which have ceased to be in force or have become obsolete or the retention whereof as separate Acts is unnecessary are repealed or by which the formal defects detected in enactments are corrected.

2. The notes which follow explain the reasons for the amendments suggested in such of those items of the Bill in respect whereof some detailed explanation is necessary.

3. Clause 4 of the Bill contains a precautionary provision in the form of saving clause which is usual to include in the Bill of this Kind.

NEW DELHI;
The 22nd July, 2019.

RAVI SHANKAR PRASAD.

NOTES ON THE SECOND SCHEDULE

1. The Income-tax Act, 1961.—The amendment proposed to the Act seeks to rectify patent errors.

2. The Indian Institutes of management Act, 2017.—The amendments proposed to the Act seeks to rectify the mistakes that had inadvertently crept in the said Act.

ANNEXURE

EXTRACT FROM THE INCOME-TAX ACT, 1961

(43 OF 1961)

* * * * *

Exemption of capital gains on transfer of assets in cases of shifting of industrial undertaking from urban area to any Special Economic Zone.

54GA. (1) Notwithstanding anything contained in section 54G, where the capital gain arises from the transfer of a capital asset, being machinery or plant or building or land or any rights in building or land used for the purposes of the business of an industrial undertaking situate in an urban area, effected in the course of, or in consequence of the shifting of such industrial undertaking to any Special Economic Zone, whether developed in any urban area or any other area and the assessee has within a period of one year before or three years after the date on which the transfer took place,—

* * * * *

Explanation.—In this sub-section,—

(a) "Special Economic Zone" shall have the meaning assigned to it in clause (za) of the Special Economic Zones Act, 2005;

28 of 2005.

* * * * *

EXTRACTS FROM THE INDIAN INSTITUTES OF MANAGEMENT ACT, 2017

(33 OF 2017)

* * * * *

Definitions.

3. In this Act, unless the context otherwise requires, -

* * * * *

(f) "Director", means the Director of the Institute appointed under sub-section (2) of section 16;

* * * * *

Ordinances how made.

36. (1) Save as otherwise provided in this section, Ordinance shall be made by the Academic Council.

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LOK SABHA

A
BILL

to repeal certain enactments and to amend certain other enactments.

(Shri Ravi Shankar Prasad, Minister of Law and Justice)

LOK SABHA

CORRIGENDA

to

THE REPEALING AND AMENDING BILL, 2019

[To be/As introduced in Lok Sabha]

1. Page 5, in column 4, under heading "Amendments", line 11,-

for "means⁵ the words"

read "means', the words"

2. Page 5, in column 4, under heading "Amendments", line 12,-

for "means¹ shall"

read " means' shall"

NEW DELHI;

July 24, 2019

Shravana 2, 1941 (Saka)