The Central Provinces and Berar Finance (Bombay Repeal) Act, 1958

Act 47 of 1958

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Central Provinces, Berar Finance
THE CENTRAL PROVINCES AND BERAR FINANCE (BOMBAY REPEAL) ACT, 1938.

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BOMBAY ACT No. XLVII OF 1968.  
[THE CENTRAL PROVINCES AND BERAR FINANCE (BOMBAY REPEAL) ACT, 1968.] 
[13TH MAY 1968]

An act to repeal the Central Provinces and Berar Finance Act, 1938.

WHERRAS it is expedient to repeal the Central Provinces and Berar Finance Act, 1938, which provides for the imposition of a tax on profession, trade, calling or employment; It is hereby enacted in the Ninth Year of the Republic of India, as follows:—

1. This Act may be called the Central Provinces and Berar Finance (Bombay Repeal) Act, 1968.

2. The Central Provinces and Berar Finance Act, 1938 (hereinafter referred to as "the said Act") is hereby repealed.

3. (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 and recovery of the tax referred to in section 3 of the said Act, in respect of the financial year ending on the 31st day of March 1968, or for any period prior thereto, and for any purpose connected with or incidental to any of the purposes aforesaid.

(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General Clauses Act, 1904, shall apply in relation to the repeal of the said Act as if the said Act were an enactment repealed by a Bombay Act.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 direction as appears to it to be necessary for removing the difficulty.