The Assam Taxation Law Validation (Repealing) Act, 2022

Act No. 25 of 2023

Keywords:

To repeal the Assam Act No 16 of 1961
NOTIFICATION

The 20th February, 2023

No. LGL.259/2022/S8.— The following Act of the Assam Legislative Assembly which received the assent of the Hon'ble Governor of Assam on 15th February, 2023 is hereby published for general information.

ASSAM ACT NO. XXV OF 2023
(Received the assent of the Governor on 15th February, 2023)

THE ASSAM TAXATION LAW VALIDATION
(REPEALING) ACT, 2022
AN ACT

to repeal the Assam Taxation Law Validation Act, 1961.

Preamble

Whereas it is expedient to repeal the Assam Taxation Law Validation Act, 1961;

It is hereby enacted in the Seventy-third Year of the Republic of India as follows:-

Short title, extent and commencement

1. (1) This Act may be called the Assam Taxation Law Validation (Repealing) Act, 2022.

(2) It extends to the whole of the State of Assam.

(3) It shall come into force at once.

Repeal and savings

2. (1) The Assam Taxation Law Validation Act, 1961 is hereby repealed.

(2) Notwithstanding such repeal under section 2, the validity or effect or consequence of anything already done or suffered or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect of any such right, title, obligation or liability or penalty, claim or demand etc. already enforced under the Act so repealed, shall be deemed to have been validly done or taken or passed under the corresponding provisions of the Act, so repealed.

GEETANJALI DAS SAIKIA,
Secretary to the Government of Assam,
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