

CENTRAL PROVINCES AND BERAR FINANCE (BOMBAY REPEAL) ACT, 1958

[47 of 1958¹]

[13th May, 1958]

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

WHEREAS 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, namely

1. Short title :- This Act may be called the Central Provinces and Berar Finance (Bombay Repeal) Act, 1958

2. C.P. and Berar Act XIII of 1938. Repeal of C.P. and Berar Act XIII of 1938 :- The Central Provinces and Berar Finance Act, 1938 (hereinafter referred to as "the said Act") is hereby repealed.

3. Savings :- (1) Notwithstanding the repeal of the said Act, that Act and the rules and 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, 1958, 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General Clauses Act, 1904, shall apply in relation to the repeal of the said Act as if the said Act were an enactment repealed by a Bombay Act.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. Removal of difficulties :- If any difficulty arises in giving effect to the provisions of this Act, the State Government may by order published in the Official Gazette make such provision or give such direction as appears to it to be necessary for removing the difficulty.

1. *For Statements of Objects and Reasons, see Bombay Government Gazette, 1958, Extra. Part V. p. 313.*