

THE PRODUCE CESS LAWS (ABOLITION) ACT, 2006

ACT NO. 46 OF 2006

[25th September, 2006.]

An Act to repeal the Agricultural Produce Cess Act, 1940 and the Produce Cess Act, 1966.

BE it enacted by Parliament in the Fifty-seventh Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Produce Cess Laws (Abolition) Act, 2006.

2. Repeal of Act 27 of 1940.—The Agricultural Produce Cess Act, 1940 is hereby repealed.

3. Repeal of Act 15 of 1966.—The Produce Cess Act, 1966 is hereby repealed.

4. Savings.—(1) The repeal by this Act of any enactment shall not,—

(a) affect any other enactment in which the repealed enactment has been applied, incorporated or referred to;

(b) affect the validity, invalidity, effect or consequences 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 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;

(c) 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the same respectively may have been in any manner affirmed or recognised or derived by, in or from any enactment hereby repealed;

(d) 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.

(2) The mention of particular matters in sub-section (1) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 (10 of 1897), with regard to the effect of repeals.

5. Collection and payment of arrears of duties.—Notwithstanding the repeal of the enactments specified in section 2 and section 3, the proceeds of duties levied under the said enactments immediately preceding the date on which the Produce Cess Laws (Abolition) Bill, 2006 receives the assent of the President,—

(i) if collected by the collecting agencies but not paid into the Reserve Bank of India; and

(ii) if not collected by the collecting agencies,

shall be paid or as the case may be, collected and paid into the Reserve Bank of India for being credited to the Consolidated Fund of India.
