

THE ANDHRA PRADESH TAXATION OFFENCES (INAPPLICABILITY OF
LIMITATION) ACT, 1982

ACT NO. 17 OF 1982

ARRANGEMENT OF SECTIONS

SECTIONS

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THE ANDHRA PRADESH TAXATION OFFENCES (INAPPLICABILITY OF
LIMITATION) ACT, 1982

ACT NO. 17 OF 1982

(15th December, 1982)

AN ACT TO PROVIDE FOR THE INAPPLICABILITY OF THE PROVISIONS OF CHAPTER XXXVI OF THE CODE OF CRIMINAL PROCEDURE, 1973, TO OFFENCES UNDER CERTAIN TAXATION LAWS OF THE STATE OF ANDHRA PRADESH.

BE it enacted by the Legislature of the State of Andhra Pradesh in the Thirty-third Year of the Republic of India as follows:-

1. Short title and commencement - (1) This Act may be called the Andhra Pradesh Taxation Offences (Inapplicability of Limitation) Act, 1982.

(2) It shall come into force on such date as the State Government may, by notification published in the Andhra Pradesh Gazette, appoint.

2. Chapter XXXVI of Code of Criminal Procedure, 1973 not to apply to certain offences- Nothing in Chapter XXXVI of the Code of Criminal Procedure, 1973, shall apply to-

(i) any offences punishable under any of the enactments specified in the Schedule; or

(ii) any other offence, which under the provisions of that Code, may be tried along with such offence, and every offence referred to in clause (i) or clause (ii), may, be taken cognizance of by the court having jurisdiction as if the provisions of that Chapter were not enacted.

3. Power of Government to amend the Schedule- (1) The State Government may, by notification, published in the Andhra Pradesh Gazette, add to, alter or amend the Schedule and on any such notification being issued, the Schedule shall be deemed to be amended accordingly:

Provided that any notification to add to, alter or amend the Schedule shall be issued only after obtaining the concurrence of the Central Government.

(2) Every notification issued under this section shall, immediately after it is issued, be laid before each House of the State Legislature if it is in session and if it is not in session, in the session immediately following, for a total period of fourteen days which may be comprised in one session or in two successive sessions and if, before the expiration of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the notification, or in the annulment of the notification, the notification shall, from the date on which the modification or annulment is notified in the *Andhra Pradesh Gazette*, have effect only in such modified form or shall stand annulled, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that notification.

THE SCHEDULE
(SEE SECTION 2)

1. The Andhra Pradesh General Sales Tax Act, 1957 (Act VI of 1957).