

THE PUDUCHERRY NON-MOTORISED VEHICLES TAX ABOLITION ACT, 1973

(No. 4 of 1974)

ARRANGEMENT OF SECTIONS

SECTION

1. Short title, extent and commencement.
2. Definition.
3. Repeal and savings.
4. Protection of action taken in good faith.

THE PUDUCHERRY NON-MOTORISED VEHICLES TAX ABOLITION ACT, 1973

(No. 4 of 1974)

(8-4-1974)

AN ACT

to provide for the abolition of taxes on non-motorised vehicles in the Union territory of Puducherry and matters connected therewith.

BE it enacted by the Legislative Assembly of Puducherry in the Twenty-fourth Year of the Republic of India as follows:-

Short title, extent and commencement

1. (1) This Act may be called the Puducherry Non-motorised Vehicles Tax Abolition Act, 1973.

(2) It extends to the whole of the Union territory of Puducherry.

+(3) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

Definition

2. In this Act, "Government" means the Administrator appointed by the President under article 239 of the Constitution.

Repeal and savings

3. (1) On and from the commencement of this Act, the Deliberations dated 26th December, 1911, 26th November, 1935 and 15th December, 1941, respectively enforced by the arretes dated 1st December, 1912, 19th June, 1936 and 24th December, 1941 shall stand repealed.

(2) Notwithstanding anything contained in sub-section (1), every proceeding or transaction pending under the provisions of the Deliberations and Arretes referred to therein immediately before the commencement of this Act shall, after such commencement, stand transferred to the Sub/Assistant/Deputy Collector (Revenue) of the respective regions, as the case may be, and such proceeding or transaction shall be disposed of in accordance with the provisions of the said Deliberations and Arretes as if the said Deliberations and Arretes had continued in force and this Act had not been passed.

+ This Act came into force w.e.f 01-06-1975 vide Notification published in EG No. 47 dt. 17.05.1975.

(3) The provisions of sub-section (2) shall be without prejudice to the general application of section 6 of the General Clauses Act, 1897, as applicable under section 2 of the Puducherry General Clauses Act, 1965, to the interpretation of Acts of the Legislature of the Union territory of Puducherry and the said section 6 shall apply to the repeal of the Deliberations and the Arretes referred to in sub-section (1) as if the said Deliberations and Arretes were enactments.

Protection of action taken in good faith

4. No suit or other legal proceedings shall lie against the Government or any person authorised by the Government for anything which is in good faith done or intended to be done in pursuance of this Act.

STATEMENT OF OBJECTS AND REASONS FOR NO.4 OF 1974

There has been a long pending demand from the public do away with the levy of taxes on non-motorised vehicle. So, the question of abolition of these taxes has been under the consideration of the Government for some time past. The annual revenue derived by way of these taxes is about ₹ 87,000. This amount is very meager and not worth the trouble taken for its realisation. Besides, the taxes are levied mostly from the poor people and the abolition thereof will be a great relief to them. So, it has been decided to abolish these taxes.

The Bill seeks to achieve the above object.
