

Rep. by Act 35 of 1950.

Act No. II of 1948

[PASSED BY THE DOMINION LEGISLATURE]

(Received the assent of the Governor General on the 5th January 1948)

An Act to repeal or amend certain enactments.

WHEREAS it is expedient that the enactments specified in the Schedule which are spent or have otherwise become unnecessary, or have ceased to be in force otherwise than by expressed specific repeal, should be expressly and specifically repealed;

AND WHEREAS it is expedient that certain formal amendments should be made in the Indian Income-tax Act, 1922 (XI of 1922);

It is hereby enacted as follows:—

- 1. Short title.**—This Act may be called the Repealing and Amending Act, 1947
- 2. Repeal of certain enactments.**—The enactments specified in the Schedule are hereby repealed to the extent mentioned in the fourth column thereof.
- 3. Savings.**—The repeal by this Act of any enactment shall not affect any other enactment in which such enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered or any right, title, obligation or liability 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;

nor shall this Act 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that they respectively may have been in any manner affirmed, recognised or derived by, in or from any enactment hereby repealed;

nor shall the repeal by this Act of any enactment 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, or any provision of the Letters Patent of any High Court which under any such enactment ceased to have effect.

4. Amendment of section 10 of Act XI of 1922.—In section 10 of the Indian Income-tax Act, 1922,—

(a) in clause (b) of the proviso to clause (vi) of sub-section (2) for the words, brackets and letter "clause (a) of" the words, brackets and letter "clause (b) of" shall be substituted; and

(b) in sub-section (4) for the word, brackets and figure "clause (xii)", wherever they occur, the word, brackets and figure "clause (xv)" shall be substituted.

THE SCHEDULE

(See section 2)

Acts of the Indian Legislature

1920	XL	The Aligarh Muslim University Act, 1920	The proviso to sub-section (2) of section 30.
1924	II	The Cantonments Act, 1924	The second proviso to sub-section (1) of section 15.
1927	XVI	The Indian Forest Act, 1927	Section 88 and the Schedule.
1924	II	The Reserve Bank of India Act, 1924	Clause (1) of section 17.

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Acts of the Central Indian Legislature.—contd.

1939	XXXV	The Defence of India Act, 1939	The whole
1940	III	The Royal Indian Navy (Extension of Service) Act, 1940	The whole
1940	VII	The Reserve Bank of India (Closing of Annual Accounts) Act, 1940	The whole
1940	XXXVII	The War Donations and Investments (Companies) Act, 1940	The whole
1942	I	The Workmen's Compensation (Amendment) Act, 1942	The whole
1942	II	The Indian Merchant Shipping (Amendment) Act, 1942	The whole
1942	III	The Indus Vessels (Amendment) Act, 1942	The whole
1942	IV	The Indian Medical Council (Amendment) Act, 1942	The whole
1942	V	The Indian Boilers (Amendment) Act, 1942	The whole
1942	VII	The Coffee Market Expansion Act, 1942	Section 50
1942	VIII	The Indian Penal Code (Amendment) Act, 1942	The whole
1942	IX	The Cotton Ginning and Pressing Factories (Amendment) Act, 1942	The whole
1942	XI	The Protective Duties Continuation Act, 1942	The whole
1942	XV	The Cantonments (Amendment) Act, 1942	The whole
1942	XVI	The Indian Limitation (Amendment) Act, 1942	The whole
1942	XVII	The Indian Companies (Amendment) Act, 1942	The whole
1942	XX	The Motor Vehicles (Amendment) Act, 1942	The whole
1942	XXI	The Indian Companies (Second Amendment) Act, 1942	The whole
1942	XXII	The Indian Rubber Control (Temporary Amendment) Act, 1942	The whole
1942	XXIII	The Code of Civil Procedure (Amendment) Act, 1942	The whole
1942	XXIV	The Code of Civil Procedure (Second Amendment) Act, 1942	The whole
1942	XXV	The Repealing and Amending Act, 1942	The whole
1943	I	The Motor Vehicles (Amendment) Act, 1943	The whole
1943	II	The Government Savings Banks (Amendment) Act, 1943	The whole
1943	III	The Indian Railways (Amendment) Act, 1943	The whole
1943	IV	The Aligarh Muslim University (Amendment) Act, 1943	The whole
1943		The Code of Civil Procedure (Amendment) Act, 1943	The whole

Acts of the Central Legislature—contd.

1943 VI	The Indian Penal Code (Amendment) Act, 1943	The whole	
1943 VII	The Coffee Market Expansion (Amendment) Act, 1943	The whole	
1943 XII	The Indian Tea Control (Amendment) Act, 1943	The whole	
1943 XIV	The Indian Army and Air Force (Military Prisons and Detention Barracks) Act, 1943	The whole	
1943 XV	The Trade Marks (Amendment) Act, 1943	The whole	
1943 XVI	The Muslim Personal Law (Shariat) Application (Amendment) Act, 1943	The whole	
1943 XVII	The Indian Boilers (Amendment) Act, 1943	The whole	
1943 XVIII	The Mines Maternity Benefit (Amendment) Act, 1943	The whole	
1943 XIX	The Motor Vehicles (Drivers) Amendment Act, 1943	The whole	
1943 XX	The Agricultural Produce (Grading and Marketing) Amendment Act, 1943	The whole	
1943 XXI	The Indian Army and Indian Air Force (Amendment) Act, 1943	The whole	
1943 XXII	The Reciprocity (Amendment) Act, 1943	The whole	
1943 XXIV	The Delhi University (Amendment) Act, 1943	The whole	
1943 XXV	The Victoria Memorial (Amendment) Act, 1943	The whole	
1943 XXVI	The Criminal Procedure (Amendment) Act, 1943	The whole	
1943 XXVII	The Code of Criminal Procedure (Amendment) Act, 1943	The whole	
1943 XXVIII	The Code of Criminal Procedure (Second Amendment) Act, 1943	The whole	
1943 XXIX	The Indian Tea Control (Second Amendment) Act, 1943	The whole	
1943 XXX	The Indian Companies (Amendment) Act, 1943	The whole	
1944 I	The Central Excise and Salt Act, 1944	Section 39 and the Third Schedule.	
1944 II	The Coffee Market Expansion (Amendment) Act, 1944	The whole	
1944 III	The Coal Mines Safety (Stowing) Amendment Act, 1944	The whole	
1944 IV	The Indian Companies (Amendment) Act, 1944	The whole	
1944 V	The Indian Aircraft (Amendment) Act, 1944	The whole	
1944 VI	The Transfer of Property (Amendment) Act, 1944	The whole	
1944 VII	The Insurance (Amendment) Act, 1944	The whole	
1944 VIII	The Cantonments (Amendment) Act, 1944	The whole	
1944 IX	The Indian Merchant Shipping (Amendment) Act, 1944	The whole	
1944 XI	The Indian Income-tax (Amendment) Act, 1944	The whole	
1944 XII	The Delhi Muslim Wakfs (Amendment) Act, 1944	The whole	

Repealing and Amending

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Acts of the Central Legislature—conold.

1944	XIII	The Protective Duties Continuation Act, 1944	The whole
1944	XV	The Indian Patents and Designs (Temporary Amendment) Act, 1944	The whole
1944	XVI	The Coffee Market Expansion (Second Amendment) Act, 1944	The whole
1944	XVII	The Delhi Joint Water and Sewage Board (Amendment) Act, 1944	The whole
1945	I	The Indian Tea Control (Amendment) Act, 1945	The whole
1945	II	The Code of Criminal Procedure (Amendment) Act, 1945	The whole
1945	IV	The Indian Companies (Amendment) Act, 1945	The whole
1945	V	The Indian Merchandise Marks (Amendment) Supplementary Act, 1945	The whole
1945	VI	The Repealing and Amending Act, 1945	The whole
1945	VII	The Indian Army (Amendment) Act, 1945	The whole
1945	VIII	The Indian Air Force (Amendment) Act, 1945	The whole
1945	IX	The Indian Patents and Designs (Amendment) Act, 1945	The whole
1945	X	The Mines Maternity Benefit (Amendment) Act, 1945	The whole
1945	XI	The Aligarh Muslim University (Amendment) Act, 1945.	The whole

Ordinances made by the Governor General

1940	II	The National Service (Technical) Personnel Ordinance, 1940	The whole
1940	VIII	The Civic Guards Ordinance, 1940	The whole
1942	X	The Civil Pioneer Force Ordinance, 1942	The whole
1942	XIII	The Women's Auxiliary Corps Ordinance, 1942	The whole
1942	XV	The Prisoners (Amendment) Ordinance, 1942	The whole
1942	XXII	The Deputy Commander-in-Chief (Powers) Ordinance, 1942	The whole
1942	XXXIII	The Civil Services (Conditions of Service) Ordinance, 1942	The whole
1942	LIII	The Railways (Employment of Military Personnel) Ordinance, 1942	The whole
1942	LVI	The Allied Forces Ordinance, 1942	The whole
1942	LVII	The Allied Forces (United States of America) Ordinance, 1942	The whole
1942	LXII	The Indian Legislature (Prevention of Disqualification) Ordinance, 1942	The whole
1943	I	The Enemy Agents Ordinance, 1943	The whole
1943	VI	The Indian Standard Time (Interpretation of References) Ordinance, 1943	The whole
1943	XIII	The Essential Services (Telephone Employees) Ordinance, 1943	The whole
1943	XVII	The Royal Indian Navy (Powers of Command) Ordinance, 1943	The whole
1943	XXI	The Parole Centres Ordinance, 1943	The whole
1943	XXII	The Special Police Establishment (War Department) Ordinance, 1943	The whole

Ordinances made by the Governor General—contd.

1943	XXIV	The Discipline of Seamen Ordinance, 1943	The whole
1943	XXVIII	The Allied Forces (Exemption from Local Taxation) Ordinance, 1943	The whole
1943	XXXI	The Factories (Control of Dismantling) Ordinance, 1943	The whole
1943	XXXIII	The Military Stores (Unlawful Possession) Ordinance, 1943	The whole
1943	XXXV	The Hoarding and Profiteering Prevention Ordinance, 1943	The whole
1943	XLI	The Sugar (Temporary Excise Duty) Ordinance, 1943	The whole
1944	IV	The Military Safety (Powers of Detention) Ordinance, 1944	The whole
1944	XX	The Service in Ships (Requisition) Ordinance, 1944	The whole
1944	XXXI	The Indian Army (Second Amendment) Ordinance, 1944	So much as is not repealed
1944	XXXV	The Defence of India (Second Amendment) Ordinance, 1944	The whole
1944	L	The Sugar (Temporary Excise Duty) Ordinance, 1944	The whole
1945	I	The Factories (Control of Dismantling) Amendment Ordinance, 1945	The whole
1945	II	The National Service (European British Subjects) Amendment Ordinance, 1945	The whole
1945	III	The Delhi Rent Control (Amendment) Ordinance, 1945	The whole
1945	IV	The Military Safety (Powers of Detention) Amendment Ordinance, 1945	The whole
1945	VIII	The Essential Services (Dibru Sadiya and Colliery Branch Railways) Ordinance, 1945	The whole
1945	IX	The Indian Income-tax (Amendment) Ordinance, 1945	The whole
1945	XI	The Provincial Debt Laws (Temporary Validation) Ordinance, 1945	The whole
1945	XII	The Criminal Law (1943 Amendment) Amending Ordinance, 1945	The whole
1945	XIV	The Criminal Law (1944 Amendment) Amending Ordinance, 1945	The whole
1945	XVI	The Income-tax and Excess Profits Tax (Validity of Notices) Amendment Ordinance, 1945	The whole
1945	XVII	The Mines (Amendment) Ordinance, 1945	The whole
1945	XVIII	The Explosives (Amendment) Ordinance, 1945	The whole
1945	XX	The Excess Profits Tax (Amendment) Ordinance, 1945	The whole
1945	XXI	The Refugee Camps Ordinance, 1945	The whole
1945	XXII	The Criminal Law (1943 Amendment) Second Amending Ordinance, 1945	The whole
1945	XXV	The Defence of India (Amendment) Ordinance, 1945	The whole
1945	XXVII	The Civil Pioneer Force (Amendment) Ordinance, 1945	The whole
1945	XXXI	The Defence of India (Amendment) Ordinance, 1945	The whole

Ordinances made by the Governor General—concl'd.

1945	XXXV	The Defence of India (Third Amendment) Ordinance, 1945	The whole
1945	XXXVI	The Armed Forces (Special Powers) Amendment Ordinance, 1945	The whole
1945	XXXVII	The Indian Army (Amendment) Ordinance, 1945	The whole
1945	XXXVIII	The National Service (European British Subjects) Amendment Ordinance, 1945	The whole
1945	XXXIX	The Bills of Exchange Ordinance, 1945	The whole
1945	XLI	The War Injuries (Compensation Insurance) Amendment Ordinance, 1945	The whole
1945	XLII	The Indian Army and Indian Air Force (Amendment) Ordinance, 1945	The whole
1945	XLIII	The Hoarding and Profiteering Prevention (Amendment) Ordinance, 1945	The whole
1945	XLIV	The Defence of India Reserve (Disbandment) Ordinance, 1945	The whole
1945	XLV	The Defence of India (Fourth Amendment) Ordinance, 1945	The whole
1945	XLVIII	The Indian Army (Second Amendment) Ordinance, 1945	The whole
1946	XI	The Defence of India (Amendment) Ordinance 1946	The whole
1946	XII	The Defence of India (Second Amendment) Ordinance, 1946	The whole