

Rep. by Act 13 of 1973, s. 6.

THE TAX ON POSTAL ARTICLES ACT, 1971

No. 47 OF 1971

[9th December, 1971]

An Act to provide for the levy of a tax on certain postal articles.

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Tax on Postal Articles Act, 1971.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) It shall be deemed to have come into force on the 15th day of November, 1971.

Short
title,
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and
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ment.

2. In this Act, unless the context otherwise requires,—

Defini-
tions.

(a) "money order" means a money order referred to in Chapter IX of the Indian Post Office Act, 1898;

6 of 1898.

(b) "phonogram" means a telegraphic message sent to or received from a telegraph office by a subscriber over the telephone;

(c) "postal article" means any letter, letter-card, book, pattern or sample packet, parcel or any other article or thing (not being a postcard or a newspaper transmissible by post as a registered newspaper) which is transmissible by post and for the transmission of which postage is chargeable under the Indian Post Office Act, 1898 and includes a money order, a phonogram and a telegram;

6 of 1898.

(d) "rules" means rules made under this Act;

(e) "telegram" means written matter intended to be transmitted by telegraph;

(f) "telegraph" shall have the same meaning as in clause (1) of section 3 of the Indian Telegraph Act, 1885; 13 of 1885.

(g) "telegraph office" includes a Government telegraph office and a licensed telegraph office, but does not include a military field telegraph office;

(h) words and expressions used but not defined in this Act and defined in the Indian Post Office Act, 1898, shall have the same meanings as in that Act. 6 of 1898.

Levy of tax.

3. (1) Subject to the provisions of this Act, there shall be levied and collected on all postal articles transmitted by post or through any telegraph office in the territories to which this Act extends a tax at the rate of five paise for each such article.

(2) The tax levied under sub-section (1) on any postal article shall be collected, as an addition to the postage, fees or charges payable in respect of such article, by the authority empowered under the Indian Post Office Act, 1898 or, as the case may be, the Indian Telegraph Act, 1885 to collect such postage, fees or charges: 6 of 1898
13 of 1885

Provided that where the postage, fees or charges payable in respect of a postal article is collected by means of postage stamps, the tax levied under sub-section (1) on such postal article shall be paid and such payment shall be indicated on such article by means of postage stamps issued under the Indian Post Office Act, 1898, and bearing the inscription "refugee relief" whether with or without any other design, picture or inscription. 6 of 1898.

(3) Save as otherwise expressly provided in sub-section (2) or in the rules—

(a) the provisions of the Indian Post Office Act, 1898 and the rules made thereunder shall, so far as may be, apply in relation to the tax levied under sub-section (1) on any postal article (not being a phonogram or telegram) as they apply in relation to the postage, fees or charges payable under that Act and those rules in respect of such postal article; 6 of 1898.

(b) the provisions of the Indian Telegraph Act, 1885 and the rules made thereunder shall, so far as may be, apply in relation to the tax levied under sub-section (1) on any postal article being a phonogram or telegram as they apply in relation to the postage, fees or charges payable under that Act and those rules in respect of such article. 13 of 1885.

Power to reduce or remit.

4. Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, reduce or remit, whether prospectively or retrospectively, and subject to such conditions, if any, as it may specify in the notification, the tax payable under this Act in respect of any such postal articles or class of postal articles as may be specified in the notification.

Power to make rules.

5. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(2) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session

for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, 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 rule.

18 of 1971.

6. (1) The Tax on Postal Articles Ordinance, 1971, is hereby repealed. **Repeal**

and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provision of this Act.