

THE DIRECT-TAX LAWS (MISCELLANEOUS) REPEAL ACT, 2000

ACT NO. 20 OF 2000

[9th June, 2000.]

An Act to repeal certain enactments relating to direct taxes.

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

1. Short title.—This Act may be called the Direct-tax Laws (Miscellaneous) Repeal Act, 2000.

2. Repeal of certain enactments.—The enactments specified in the Schedule are hereby repealed.

3. 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(a) affect any other enactment in which the repealed enactment has been applied, incorporated or referred to;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, immunity, 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, 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the same respectively may have been in any manner affirmed or recognised or derived by, in or from any enactment hereby repealed;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, 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.

THE SCHEDULE

(See section 2)

REPEALS

Year	Number	Short title
1926	3	The Government Trading Taxation Act, 1926.
1940	XV	The Excess Profits Tax Act, 1940.
1947	XXI	The Business Profits Tax Act, 1947.
1947	XXX	The Taxation on Income (Investigation Commission) Act, 1947.
1949	22	The Payment of Taxes (Transfer of Property) Act, 1949.
1949	67	The Taxation Laws (Extension to Merged States and Amendment) Act, 1949.
1953	34	The Estate Duty Act, 1953.
1954	38	The Madhya Bharat Taxes on Income (Validation) Act, 1954.
1962	9	The Estate Duty (Distribution) Act, 1962.
1965	1	The Income-tax (Amendment) Act, 1965.
1971	37	The Central Board of Direct Taxes (Validation of Proceedings) Act, 1971.
1971	62	The Companies (Surcharge on Income-tax) Act, 1971.
1976	8	The Voluntary Disclosure of Income and Wealth Act, 1976.
1981	7	The Special Bearer Bonds (Immunities and Exemptions) Act, 1981.
1991	47	The Voluntary Deposits (Immunities and Exemptions) Act, 1991.
1942	LX	The Income-tax and Excess Profits Tax (Emergency) Ordinance, 1942.
1943	IV	The Income-tax Proceedings Validity Ordinance, 1943.
1943	XVI	The Excess Profits Tax Ordinance, 1943.
