

**THE TELANGANA TAXATION OFFENCES (INAPPLICABILITY OF
LIMITATION) ACT, 1982.**

(ACT NO. 17 OF 1982)

ARRANGEMENT OF SECTIONS

Sections

- 1.** Short title, extent, commencement and application.
- 2.** Chapter XXXVI of Code of Criminal Procedure, 1973 not to apply to certain offences.
- 3.** Power of Government to amend the Schedule.

**THE TELANGANA TAXATION OFFENCES
(INAPPLICABILITY OF LIMITATION) ACT, 1982.¹**

ACT No. 17 OF 1982

1. (1) This Act may be called the ²Telangana Taxation Offences (Inapplicability of Limitation) Act, 1982. **Short title and commencement.**

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

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

(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. (1) The State Government may, by notification, published in the ²Telangana Gazette, add to, alter or amend the Schedule and on any such notification being issued, the Schedule shall be deemed to be amended accordingly; **Power of Government to amend the Schedule.**

1. The Andhra Pradesh Taxation Offences (Inapplicability of Limitation) Act, 1982 received the assent of the President on the 15th December, 1982. The said Act in force in the combined State, as on 02.06.2014, has been adapted to the State of Telangana, under section 101 of the Andhra Pradesh Reorganisation Act, 2014 (Central Act 6 of 2014) vide. the Telangana Adaptation of Laws Order, 2016, issued in G.O.Ms.No.45, Law (F) Department, dated 01.06.2016.

2. Substituted by G.O.Ms.No.45, Law (F) Department, dated 01.06.2016.

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 ³Telangana 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. ⁴The Andhra Pradesh General Sales Tax Act, 1957 (Act VI of 1957).

* * *

3 Substituted by G.O.Ms.No.45, Law (F) Department, dated 01.06.2016.

4. Please see the relevant provisions of the VAT Act, 2005 (Act No.5 of 2005) wherein the Act VI of 1957 was repealed and VAT Act is partly repealed by GST Act 23 of 2018.