

The Rajasthan Commercial Cess (Repeal) Act, 1978

Rajasthan Act No. 5 of 1978

[Received the assent of the Governor on the 7th day of April, 1978; Assent first published in Rajasthan Gazette Extraordinary Part IV-A, dated 7.4.1978, page 1].

An Act to repeal the Rajasthan Commercial Cess Act, 1975.

Be it enacted by the Rajasthan State Legislature in the 29th Year of the Republic of India, as follows:-

1. Short title and commencement. - (1) This Act may be called the Rajasthan Commercial Cess (Repeal) Act, 1978.

(2) It shall be deemed to have come into force on the 1st day of July, 1977.

2. Repeal of Rajasthan Act No. 9 of 1975. - The Rajasthan Commercial Cess Act, 1975 (Rajasthan Act No.9 of 1975) is hereby repealed.

3. Savings. - Notwithstanding anything contained in section 2,-

- (a) any cess due under the repealed Act up to the day immediately preceding the commencement of this Act shall be levied, assessed, collected and recovered in accordance with the provisions of the repealed Act as if the said Act has not been repealed;
- (b) any proceedings of assessment, review, appeal, revision, collection, recovery, suspension of remission relating to the said due up-to the day immediately preceding the commencement of this Act and pending on such commencement shall be continued and completed in accordance with the provisions of the repealed Act as if the said the Act had not been repealed;
- (c) proceedings for the levy, assessment, appeal, revision, review, collection and recovery of the cess due up-to the day immediately preceding the commencement of this Act shall be commenced, continued and completed in accordance with the provisions of the repealed Act as if the said Act had not been repealed.