

THE KERALA AGRICULTURAL INCOME TAX (REPEAL) ACT, 2021
(Act 3 of 2023)

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[Translation in English of “2021-ലെ കേരള കാർഷികാദായ നികുതി (റദ്ദാക്കൽ) ആക്ട്” published under the authority of the Governor.]

ACT 3 OF 2023

THE KERALA AGRICULTURAL INCOME TAX (REPEAL) ACT, 2021*

An Act to repeal the Kerala Agricultural Income Tax Act, 1991.

Preamble.—WHEREAS, it is expedient to repeal the Kerala Agricultural Income Tax Act, 1991 (15 of 1991);

BE it enacted in the Seventy-third Year of the Republic of India as follows:-

1. *Short title and commencement.*—(1) This Act may be called the Kerala Agricultural Income Tax (Repeal) Act, 2021.

(2) It shall come into force at once.

2. *Repeal and Saving.*—(1) The Kerala Agricultural Income Tax Act, 1991 (15 of 1991) (hereinafter referred to as the repealed Act) is hereby repealed:

Provided that such repeal shall not,—

(a) affect anything done or any offence committed, or any fine or penalty incurred or any proceedings initiated before the commencement of this Act; or

(b) revive anything not in force or existing at the time at which the repeal takes effect; or

(c) affect the previous operation of the repealed Act or anything duly done or suffered thereunder; or

(d) affect any right, privilege, obligation or liability acquired, accrued or incurred under the repealed Act; or

(e) affect any fine, penalty, forfeiture or punishment incurred in respect of any offence committed against the repealed Act; or

(f) affect any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, fines, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such fine, penalty, forfeiture or punishment may be imposed, as if this Act had not been passed.

* Received the assent of Governor on 5th January, 2023 and published in the Kerala Gazette Extraordinary No. 62 dated 7th January, 2023.

(2) Notwithstanding such repeal,—

(a) any application, appeal or revision preferred and pending before any authority or officer appointed under the repealed Act, on the date of commencement of this Act, shall be heard and disposed of by such authority as if this Act had not been passed;

(b) any appeal preferred and pending before the appellate authority appointed under the repealed Act, on the date of commencement of this Act, shall be heard and disposed of by such authority as if this Act had not been passed;

(c) Nothing contained in sub-section (1) shall affect the right to continue and complete the proceedings pending as on the commencement of this Act, with regard to the assessment of tax, including the tax omitted to be assessed on the agricultural income, imposition of tax, collection of tax, levying as per the repealed Act and the liability to pay the amount due from any person, and any right to get the refund of the amount, under the repealed Act.
