

THE REFUGEE RELIEF TAXES (ABOLITION)
ACT, 1973

No. 13 OF 1973

[31st March, 1973]

An Act further to amend the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944, and the Union Duties of Excise (Distribution) Act, 1962, and to repeal the Railway Passenger Fares Act, 1971, the Tax on Postal Articles Act, 1971, and the Inland Air Travel Tax Act, 1971.

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

1. (1) This Act may be called the Refugee Relief Taxes (Abolition) Act, 1973. Short title and commencement.
- (2) It shall come into force on the 1st day of April, 1973.
2. In the Indian Stamp Act, 1899,— Amendment of Act 2 of 1899.
 - (a) section 3A shall be omitted;
 - (b) after section 54A, the following section shall be inserted, namely:— Allowances for Refugee Relief stamps.

'54B. Notwithstanding anything contained in section 54, when any person is possessed of stamps bearing the inscription "Refugee Relief" (being stamps issued in pursuance of section 3A before its omission) and such stamps have not been spoiled, the Collector shall, upon such person delivering up, within six months from the commencement of the Refugee Relief Taxes (Abolition) Act, 1973, such stamps to the Collector, refund to such person the value of such stamps in money or give in lieu thereof other stamps of the same value.

Provided that the State Government may, with a view to facilitating expeditious disposal of claims for such refunds, specify, in such manner as it deems fit, any other procedure which may also be followed for claiming such refunds.'
3. In the First Schedule to the Central Excises and Salt Act, 1944, Item No. 61 (relating to newspapers and all other printed periodicals) shall be omitted. Amendment of Act 1 of 1944.
4. In the Union Duties of Excise (Distribution) Act, 1962, in section 2, the brackets, words and figures "(other than duties of excise levied and collected under that Act on newspapers and all other printed periodicals falling under Item No. 61 of the First Schedule to that Act)" shall be omitted. Amendment of Act 3 of 1962.

Repeal of
Act 46 of
1971.

5. The Railway Passenger Fares Act, 1971, is hereby repealed and every person from whom tax has been collected under sub-section (2) of section 3 of that Act for a journey commencing on or after the 1st day of April, 1973, shall, upon his making an application in this behalf to the Railway Administration within six months from the commencement of this Act, be entitled to a refund thereof:

Provided that the Railway Administration may, with a view to facilitating expeditious disposal of claims for such refunds, specify, in such manner as it deems fit, any other procedure which may also be followed for claiming such refunds.

Repeal of
Act 47 of
1971.

6. (1) The Tax on Postal Articles Act, 1971, is hereby repealed.

(2) Where any person is possessed of any adhesive stamp, or any inland letter or aerogramme on which is embossed any stamp, bearing the inscription "Refugee Relief" [being in each case a stamp referred to in section 3 of the Act repealed by sub-section (1)] and such adhesive stamp or inland letter or aerogramme has not been spoiled, the officer in charge of any post office shall, upon such person delivering up, within six months from the commencement of this Act, such adhesive stamp, inland letter or aerogramme to that officer, refund to such person the value of such adhesive stamp or, as the case may be, the aggregate value of the stamps embossed on such inland letter or aerogramme, either in money or in postage stamps of the same value.

Repeal of
Act 48 of
1971.

7. (1) The Inland Air Travel Tax Act, 1971, is hereby repealed and every person from whom tax has been collected under sub-section (2) of section 3 of that Act for a journey commencing on or after the 1st day of April, 1973, shall be entitled to claim a refund thereof from the carrier or, where the carrier has credited the tax so collected to the Central Government, from that Government.

(2) Notwithstanding the repeal of the Inland Air Travel Tax Act, 1971, the provisions of that Act and the rules made thereunder in relation to the refund by a carrier of any tax paid in respect of any journey shall so far as may be applied in relation to the refund of the tax in respect of any journey referred to in sub-section (1).

(3) Where any tax in respect of any journey referred to in sub-section (1) has not been refunded by the carrier within a period of three months from the commencement of this Act, the carrier shall credit such tax to the Central Government within thirty days of the expiry of that period and if the carrier makes any default, such tax may be recovered by the Central Government from the carrier as an arrear of land revenue.

(4) The provisions of sub-sections (2) and (3) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 with regard to the effect of repeals.