

TAMIL NADU (TRANSFERRED TERRITORY) LUXURY TAX ON TOBACCO (VALIDATION) ACT, 1966

562 (Tranyerred Territory) Luxury Tax on L 1966 : T, N. Act; 14 Tobacco (Validation) i[TAMIL NADUI ACT No. 14 OF 1966.2 THE IITAMIL NADUI (TRANSFERRED TERRI- TORY.) LUXURY TAX ON TOBACCO (VALIDA- TON) ACT, 1966. [Received the assent of the President on the 5th October 1966, first published in the Fort St.. George Gazette. on tE 12th October 1966. (Aspina LO, An Act to provide for the levy of a luxury tax on tobacco in the Kanyakumari district and the Shencottah taluk of the Tirunelveli district for the period commencing on the 17th August 1950 ond ending on the 31st December 1957, and the validation of the levy and collection of fe.es for licences for the vend and stocking of tobacco for the a.lbresaid period, BB it enacted by the Legislature of the 3[State of Tamil Nadul in the Seventeenth Year of the Republic of India as fcliovs:— 1. (1) This Act may be called the 1[Tamil Nadul Short title and extent. vcnitions, (Transferred Territory) Luxury Tax on Tobacco (Valida- tiön) Act, 1966. (2) It extends to the whole of the transferred teri- torY• 2. in this Act, unless the context otherwise requires— i These words were substituted for the word " Madras " by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by he Tamil Nadu of Laws (Second Amendment) Order, 1969. 2 For Statement of Oboects and Reasons, see Fort St. George Gazette Extraordinary, dated the 2nd August 1966, Part IV-Section 3, pages 68—69. substit u{ed (or the expression 3 This expression was '(State of Madras" by the Tamil Nadu Aiaptation. of Laws Order, 1969, ag amtnded by ihe Tani Nadu Adaptation of Laws (Second Amendment) Order, 1969, 1966 T. N' Act: 141 (Transferred Territory) Luxury Tax on Tobacco (Validation) (a) " tobacco " includes leaf of the tobacco plan{, Snuff, cigars, cigarattes, beedies, beedi tobacco, tobacco powder and other preparatiog•ls or admixtures of tobacco ; (b) " transferred territory " means the Kanyakuanari diStrict and the Shencottah taluk of the Tirunelveli disti ict. 563 3. For the period com.mencing on the 17th August Charge of 1950 and ending on the 31st December 1957, every person luxury tax on who vended or stocked tobacco within any area to which tobac'O• this Ac.textends shall be liable, and shall be deemed always to have. liable, to pay a luxury tax on such tobacco in the form of a fee for licence for the vend and stocking of the tobacco, at such rates as may be prescribed, not exceeding the rates in the Schedule. 4. (1) The State Government may make rules to Power to make rules. Barry out the purposes of this Act. (2) In particular, and without prejudice to the genera lity of the foregoing power, such rules may provide for (a) the prohibition of the vending of tobacco under a licence ; (b) the issue of licences for the vend and stocking fi tobacco and the procedure therefor ; (c) the classification of licences and the rate at tax in the form of a fee for licence may be levied •kleach class of licences ; (d) appeals from orders under the rules. CA-125-7—36A 564 [1966: T. N. Act 14 (Transferred Territory) Luxury rax on Tobacco (Validation) (3) All rules made under this Act shall be published in•the *Fort St.George Gazette and unless theyare expressed to come into force on a particular day, shall come into force on the day on which they are so published, (4) Every rule made under this Act shall, as soon as possible after it is made, be placed on the table of botn Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next . ,session, both Houses agree in making any modificatiod in any such rule o,' both' Houses agree that the •rule • Should not be made, the rule shall thereafter have only in such modifi.ed form or be of no effect, 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 rule, (5) The rules and notifications specified below pur- ported to have issued under. the Tobacco Act of 1087 Crravancore Act of 1087), in so far as they relate or pur- port to relate tc the levy and collection of fees for licences for the vend amd stocking of tobacco, shall be deemed to be rules issued under this section and shall be deemed to have been in force at ati material times: — (i) the Travancore Tobacco Rules, dated the 5th July 1913, as amended by Notification No. E-2-5937/49/RD, dated the 3rd August 1950, published at pages I to 3 ot the Travahcore-Cochin Government Gazette Extraordinary, dated the 3rd August 1950 ; (ii) the rules Issued undcy Notification No, EO 5937/49/RD, dated the 25th .January 1951, and published at pages 1 to 10 of the Travancore-Cochin Government Gazette Extraordinary, dated the 25th January 1951, as amended from time to time; (iii) the Notification No. 13-2-5937/491RD, dated the 23rd h/lay 1951, published at pages 1210 to 1211 of Part I of the Travancorecochin Government Gazette, dated the 29th May 1951. Now the Tamil Nadu Gopcrmnent Gazette. 1966: T. N. Act 141 (Transferred Territory) Luxury Tax' on Tobacco

(Validation) 565 5. Notwithstanding anything contained in any judgment, decree or order of any court, all fees for licences for the vend or stocking of tobacco levied or collected or purported to have been levied or collected under any of the rules or notifications specified in sub-section (5) of section 4 for the period commencing on the 17th August 1950 and ending on the 31st December 1957, shall be deemed to have been validly levied or collected in 9&V1th laws as if this Act were "in force on and from the 17th August 1950 and the fees for licences were a luxury tax on tobacco levied under the provisions of this Act, and accordingly, — (a) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the levy or collection of such fees shall, for all purposes, be deemed to be and to have always been done or taken in with law; (b) no suit or other proceeding shall be maintained or continued in any court for the refund of any fees paid or purported to have been paid under any of the said rules or notifications and (c) no court shall enforce a decree or order directing the refund of any fees paid or purported to have been paid under any of the said rules or notifications. 566 Item No. (Transferred Territory) Luxury Tax on Tobacco (Validation) THE SCHEDULE. (See section 3) Description. (2) [1966 : T. N. Act. 14 Rate of tax. (3) 1. 2. 3

4. Jaffna tobacco , Tobacco produced in India (unmanufactured). Beedi or land beedi tobacco. Tobacco preparations of all kinds. Rs. 1,500 for the first 100 candies or fraction thereof and Rs. 1,000 for every additional 100 candies or fraction thereof per annum or part thereof. . Rs. 1,000 for the first 100 candies or fraction thereof and Rs. 750 for every additional 100 candies or fraction thereof per annum or part thereof. , Rs. 1,000 for the first 25 or fraction thereof and Rs. 750 for every additional 25 candies or fraction thereof per annum or part thereof. Rs. 1,000 provided the value of the preparations does not exceed Rs. 20,000 and for every additional quantity of the value of Rs. 20,000 or part thereof, Rs. 750 per annum or part thereof.