

TAMIL NADU PREVENTION OF INCITEMENT TO REFUSE OR DEFER PAYMENT OF TAX ACT, 1981.

146 Prevention of incitement to Refuse or Defer Payment of Tax Act, 1981. NADU ACT NO, 9 OF 1981* THE TAMIL NADU PREVENTION OF INCITEMENT TO REFUSE OR DEFER PAYMENT OF TAX ACT, [Received the assent of the President on the 3rd March 1981, first published in the Tamil Nadu Government Gazette Extraordinary, on the 3rd March 1981 (Mast 20, Aandu).] An Act to prevent incitement to refuse or defer payment of tax and other dues payable to the Government' local authorities, etc, BB it enacted by the Legislature of the State of Tamil Nadu in the Thirty•Second Year of the Republic of India as follows 1, (1) This Act may be called the Tamil Nadu Preven- Short title and commencement tion of .Incitement to Refuse or Defer Payment of Tax Dennitions. Act, 1981. (2) It shall be deemed to have come into force on the 10th November 1980. 2, In this Act, unless the context otherwise requirw,• (a) " Government " meang the State Government ; (b) " public servant " shall have the same meaning as in section 21 of the Indian Penal Code (Central Act XLV of 1860), for 3, Notwithstanding anything contained in any law for irritement to the time being in force, whoever by words, either spoken defer payment or written, or by signs or by visible representations, or otherwise,— of land revenue; tax, etc., due to the Govern- ment, etc. (a) (i) encourages or incites any person or class of persons, or the public generally, to refuse or defer Byment of, or to resist or obstruct payment or collection of, any land revenue, tax, rate, cess or other dues or amount payable to the Government or any . local authority, or payable under any law or custom havin% the of law for any services rendered to the community or any rent of agricultural land or anything recoverable as arrears of *Fot Statement of Objects and Reasons, see Tamil Nadu Government Gazette Extraordinary, dated the 29th Januaw 1981, Part IV-Section Page 50b 1991: T. N. Act 91 Prevention of mcttment to 147 Refuse or Defer payment 01 Tax Or along with, such rent and if such encouragement or incitement undermines the security of the State or public order or decency or morality or the sovereignty of India or (ii) encourages or incites any person or class of persons, or the public generally, to refuse or defer payment of, or to resist or obstruct payment or collection of,— (A) any rate, cess or other dues or amount payabk to the Tamil Nadu Electricity Board and if such encouraie- ment or incitement undermines the security of the State or public order or decency or morality ; or (B) any dues or amount payable to any coo operative society (including State and primary land development banks), registered or deemed t) be registered under the Tamil Nadu Co-operative Societies Act, 1961 (Tamil Nadu Act 53 of 1961) and if such encouragement or incitement undermines the security of the State or public order or decency or morality, or (b) instigates directly or indirectly the use of criminal force against public €ervants generally or any class Of public servants or any indiviual public servant, shall be punished with rigorous impriscnment for a term which may extend iO five years ard With fine which may extend to five thousand rupees, but such rigorous imo prisonment shall not be less thaD two years ana such fine shall not be less than three thousand rupees. 4, Whoever abets the commission of' any offence Abetment to be an offence. punishable under section 3 shall be deemed to have com- mitted that offence, 5. (1) Where an offence under this Act has been Ofaceo committed by a company, every person, who, at Companieae time the offenæ was committed, waq in charge ot, ao•d was responsible to, the company for lhe conduct of the business of the company, as well as ine company, shall be aeemed to be guilty of the offence and shall be liable to be pro- ceeded against and punished : Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves, that the offence was committed without hit knowledge, or that he had exercised all due diligence to prevent the commission of such offence. 12542— 10A [1981 T.N. 9 148 Prevention of Incitement to Refuse or Defer Payment of Tax (2) Notwithstanding anything contained In sub' section (1), where 'any offence under thiS Act has been committea by a company and it is proved that the dfene has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to t • nroceeded against and punished accordingly. Explanation.—For the purpose of this section,— (g) " company " means any body corporate and includes a firm or other association of individuals ; and (b) " director " in relation to a firm means e. partner in the firm. Power to—ake rules. and 6, (1) The Government may make rules to a,carry out the purpose of this Act, (2) All rules made under this

Act shall be published in the Tamil Nadu Government Gazette and are expressed to come into force on a particular day or on the day on which they are so published. (3) Every rule made under this Act shall, as soon as possible after it is made, be placed on the Table of the 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 modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified 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. 7. (1) The Tamil Nadu Prevention of Incitement to Refuse or Defer Payment of Tax Ordinance 9 of 1980) and the Tamil Nadu Prevention of Incitement to Refuse or Defer Payment Ordinance 95 (Tax (Amendment) Ordinance, 1981 (Tamil Nadu I of 1981), are hereby repealed, (2) Notwithstanding such repeal, anything done or any action taken under the said Tamil Nadu Ordinance of 1980, as amended by the said Tamil Nadu I of 1981, shall be deemed to have been done or taken under this Act.

