The Hyderabad Cinema Shows Tax (Maharashtra Repeal) Act, 1970

Act 9 of 1971

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THE HYDERABAD CINEMA SHOWS TAX (MAHARASHTRA REPEAL) ACT, 1970.

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MAHARASHTRA ACT No. IX OF 1971.[1]

[THE HYDERABAD CINEMA SHOWS TAX (MAHARASHTRA REPEAL) ACT, 1970.]

[*28th January 1971*]

An Act to repeal the Hyderabad Cinema Shows Tax Act, 1952.

Hyd. XXVI of 1952. WHEREAS, it is expedient to repeal the Hyderabad Cinema Shows Tax Act, 1952 which provides for the imposition of a tax on cinema shows in the Hyderabad Area of the State of Maharashtra ; It is hereby enacted in the Twenty-first year of the Republic of India as follows :—

Short title. 1. This Act may be called the Hyderabad Cinema Shows Tax (Maharashtra Repeal) Act, 1970.

Repeal of Hyd. XXVI of 1952. Hyd. XXVI of 1952. 2. The Hyderabad Cinema Shows Tax Act, 1952 (hereinafter referred to as " the said Act ") is hereby repealed.

Saving. 3. (*1*) Notwithstanding the repeal of the said Act, that Act and the rules and notifications made thereunder or in pursuance thereof shall continue to have effect for the purposes of the levy, assessment and recovery of the tax referred to in section 3 of the said Act or for purpose of any penalty under that Act in respect of any period prior to the repeal of the said Act, and for any other purpose connected with or incidental to any of the purposes aforesaid.

Bom. I of 1904. (*2*) Without prejudice to the provisions contained in sub-section (*1*) and subject thereto, section 7 of the Bombay General Clauses Act, 1904 shall apply in relation to the repeal of the said Act as if the said Act were an enactment repealed by a Maharashtra Act.

[1] For Statement of Objects and Reasons, *see Maharashtra Government Gazette*, 1970, Part V, p. 351.