THE HIMACHAL PRADESH MOTOR SPIRIT (TAXATION OF SALES) REPEALING ACT, 2000

ARRANGEMENT OF SECTIONS

Sections:

- 1. Short title and commencement.
- 2. Repeal of the Himachal Pradesh Act No. 10 of 1968.
- 3. Savings.

THE HIMACHAL PRADESH MOTOR SPIRIT (TAXATION OF SALES) REPEALING ACT, 2000

(ACT NO. 12 OF 2000)¹

(Received the assent of the Governor on 22nd May, 2000 and was published both in Hindi and English in the Rajpatra, Himachal Pradesh, (Extra-ordinary), dated 23rd May, 2000, pp. 1359-1360).

An Act to repeal the Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968 (Act No. 10 of 1968).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Fifty-first Year of the Republic of India; as follows:-

- **1. Short title and commencement.** (1) This Act may be called the Himachal Pradesh Motor Spirit (Taxation of Sales) Repealing Act, 2000.
- (2) It shall come into force on such date² as the State Government may, by notification in the Official Gazette, appoint.
- **2.** Repeal of the Himachal Pradesh Act No. 10 of 1968.- The Himachal Pradesh Motor Spirit (Taxation of Sales) Act, 1968, is hereby repealed.
 - **3. Savings.** The repeal of the Act under section 2 shall not affect,-
 - (a) the previous operation of the said Act or anything duly done or suffered thereunder; or
 - (b) any right, privilege, obligation or liability acquired, accrued or incurred under the said Act; or
 - (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Act; or

Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons the Rajpatra, Himachal Pradesh, (Extra-ordinary), dated 17th April, .2000, pp. 910 and 912.

^{2.} Act came into force from 31st day of May, 2000 vide Notification No. EXN-F(11)-3/98, dated 29th May, 2000, published in the Rajpatra, Himachal Pradesh, (Extra-ordinary), dated 29th May, .2000, p. 1466.

(d) any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid; and

any such investigation, legal proceedings or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Act had not been repealed.