The Tamil Nadu (Transferred Territory) Luxury Tax on Tobacco (Validation) Act, 1966

Act 14 of 1966

Keyword(s):
Tobacco, Transferred Territory

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[1][TAMIL NADU] ACT No. 14 OF 1966.[2]

THE [1][TAMIL NADU] (TRANSFERRED TERRITORY) LUXURY TAX ON TOBACCO (VALIDATION) ACT, 1966.

[*Received the assent of the President on the 5th October* 1966, *first published in the* Fort St. George Gazette *on the 12th October* 1966 (*Asvina* 20, 1888).]

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 *and ending on the 31st December* 1957, *and the validation of the levy and collection of fees for licences for the vend and stocking of tobacco for the aforesaid period.*

BE it enacted by the Legislature of the [3][State of Tamil Nadu] in the Seventeenth Year of the Republic of India as follows:—

Short title and extent.

1. (1) This Act may be called the [1][Tamil Nadu] (Transferred Territory) Luxury Tax on Tobacco (Validation) Act, 1966.

(2) It extends to the whole of the transferred territory.

Definitions.

2. In this Act, unless the context otherwise requires,—

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[1] These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

[2] For Statement of Objects and Reasons, *see Fort St. George Gazette* Extraordinary, dated the 2nd August 1966, Part IV-Section 3, pages 68—69.

[3] This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

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(*a*) "tobacco" includes leaf of the tobacco plant, snuff, cigars, cigarattes, beedies, beedi tobacco, tobacco powder and other preparations or admixtures of tobacco ;

(*b*) "transferred territory" means the Kanyakumari district and the Shencottah taluk of the Tirunelveli district.

Charge of luxury tax on tobacco.

3. For the period commencing on the 17th August 1950 and ending on the 31st December 1957, every person who vended or stocked tobacco within any area to which this Act extends shall be liable, and shall be deemed always to have been 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 specified in the Schedule.

Power to make rules.

4. (1) The State Government may make rules to carry out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for —

(*a*) the prohibition of the vending of tobacco except under a licence ;

(*b*) the issue of licences for the vend and stocking of tobacco and the procedure therefor ;

(*c*) the classification of licences and the rate at which tax in the form of a fee for licence may be levied for each class of licences ;

(*d*) appeals from orders under the rules.

(3) All rules made under this Act shall be published in the **Fort St. George Gazette* and unless they are 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 both 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 any such 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.

(5) The rules and notifications specified below purported to have been issued under the Tobacco Act of 1087 (Travancore Act I of 1087), in so far as they relate or purport to relate to the levy and collection of fees for licences for the vend and stocking of tobacco, shall be deemed to be rules issued under this section and shall be deemed to have been in force at all 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 1 to 3 of the *Travancore-Cochin Government Gazette* Extraordinary, dated the 3rd August 1950 ;

(*ii*) the rules issued under Notification No. E-2 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. E-2-5937/49/RD, dated the 23rd May 1951, published at pages 1210 to 1211 of Part I of the *Travancore-Cochin Government Gazette*, dated the 29th May 1951.

* Now the *Tamil Nadu Government Gazette*.

Validation.

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 accordance with law 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 accordance 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.

THE SCHEDULE.

(*See section* 3)

Item No.	*Description.*	*Rate of tax.*
(1)	(2)	(3)
1.	Jaffna tobacco.	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.
2.	Tobacco produced in India (unmanufactured). ..	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.
3.	Beedi or/and beedi tobacco. ..	Rs. 1,000 for the first 25 candies or fraction thereof and Rs. 750 for every additional 25 candies or fraction thereof per annum or part thereof.
4.	Tobacco preparations of all kinds.	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.

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