

L. A. Bill No. 53 of 1958.

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**THE GENERAL SALES TAX (THIRD AMENDMENT)**  
**BILL, 1958**

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*further to amend the General Sales Tax Act, 1125.*

*Preamble.*—WHEREAS it is expedient further to amend the General Sales Tax Act, 1125 (Act XI of 1125), for the purpose hereinafter appearing;

BE it enacted in the Ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the General Sales Tax (Third Amendment) Act, 1958.

(2) It shall come into force at once.

2. *Amendment of Schedule I, Act XI of 1125.*—In Schedule I to the General Sales Tax Act, 1125 (Act XI of 1125), item 46 shall be omitted.

3. *Repeal.*—(1) The General Sales Tax (Third Amendment) Ordinance, 1958 (Ordinance No. 8 of 1958), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken in the exercise of any power conferred by or under the General Sales Tax Act, 1125 (Act XI of 1125), as amended by the said Ordinance, shall be deemed to have been done or taken in the exercise of the powers conferred by or under the said Act, as if this Act were in force on the day on which such thing was done or action was taken.

STATEMENT OF OBJECTS AND REASONS.

By the General Sales Tax (Second Amendment) Act, 1958 (Act 22 of 1958), timber was placed on a single point system of taxation from 1-4-1958. Experience so far gained shows that the present scheme of taxation on timber has not been working successfully as originally expected. It was therefore decided to revert to the multi-point system of taxation in respect of timber with effect from 1st October, 1958. Since the Legislative Assembly was not in session, the General Sales Tax (Third Amendment) Ordinance, 1958, was promulgated by the Governor, placing timber on the multi-point system of taxation with effect from 1st October, 1958. The present Bill seeks to replace the Ordinance by an Act of the Legislature.

C. ACHUTHA MENON.

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