

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 81: Repeal and Savings:

(1) The Uttaranchal(the Uttar Pradesh Trade Tax Act, 1948) Adaptation and Modification Order, 2002 and the Uttaranchal Value Added Tax Ordinance,2005 are hereby repealed :

Provided that such repeal shall not affect the previous operation of the Repealed Act or, as the case may be, the Repealed Ordinance, any right, title, obligation or liability already acquired, accrued or incurred thereunder and subject thereto, any thing done or any action taken including any appointment, notification, notice, order, rule, form, regulation, certificate, license or permit in exercise of any power conferred by or under the said Act or, as the case may be, the relevant provision of the said Ordinance, shall be valid and always be deemed to have been valid during the period that was in force notwithstanding the repeal of the Act.

(2) The repeal shall not-

- (a)revive anything not in force or existing at the time the repeal takes effect,
- (b)affect the previous operation of Repealed Act or, as the case may be, the Repealed Ordinance or any thing done or suffered hereunder,
- (c)affect any right, privilege, obligation, or liability acquired, accrued or incurred under the Repealed Act or, as the case may be, the Repealed Ordinance,

(d) affect any penalty, forfeiture or punishment incurred or inflicted in respect of any offence or violation committed under the provisions of the Repealed Act or, as the case may be, the Repealed Ordinance,

(e) affect any investigation, enquiry, assessment proceeding, any other legal proceeding or remedy instituted, continued or enforced under the Repealed Act or, as the case may be, the Repealed Ordinance, and any such penalty, forfeiture or punishment as aforesaid or any proceeding or remedy instituted, continued, or enforced under the Repealed Act or, as the case may be, the Repealed Ordinance, shall be deemed to be instituted, continued or enforced under the corresponding provisions of this Act.

(3) All rules made and notifications issued under the provisions of Repealed Act or, as the case may be, the Repealed Ordinance, and /or the Rules made thereunder and in force on the date of the commencement of this Act, shall remain in force unless such rules and notifications are superseded in express terms or by necessary implication by the provisions of this Act or the rules made and notifications issued thereunder.

(4) Any reference to any section of the Repealed Act or, as the case may be, the Repealed Ordinance, in any rule, notification, regulation or circular shall be deemed to refer to the relevant corresponding section of this Act, until necessary amendments are made in such rule, notification, regulation or circular.

(5) The limitations provided in this Act shall apply prospectively, and all events occurred and all issues arisen prior to the commencement of this Act,

shall be governed by the limitations provided or the provisions contained in the Repealed Act or, as the case may be, the Repealed Ordinance.

(6) Notwithstanding the repeal of the Repealed Act or, as the case may be, the Repealed Ordinance-

(a) any action or proceedings relating to the period prior to the commencement of this Act already initiated under the Repealed Act or, as the case may be, the Repealed Ordinance, shall validly be continued under the provisions of this Act;

(b) any tax, fee, penalty, interest or other amount payable by any person under the Repealed Act or, as the case may be, the Repealed Ordinance, for any period before the commencement of this Act, shall be paid and collected in the manner prescribed under the provisions of this Act as if this Act was in force during that period.

(7) All arrears of tax, interest, penalty, fee or other amount due at the commencement of this Act, whether assessed or levied before such commencement or assessed or levied after such commencement, may be recovered as if such tax, penalty, interest, fee or other amount were assessed or levied under the provisions of this Act and all methods of recovery including levy of interest, penalty or prosecution provided under this Act, shall apply to such arrears as if such amount were assessed, levied and demanded under this Act.

(8) Notwithstanding anything contained in sub-section (1), any application, appeal, revision or other proceeding made or preferred to any authority

under the Repealed Act or, as the case may be, the Repealed Ordinance, and pending at the commencement of this Act, shall, after such commencement, be transferred to and disposed of by the officer or authority who would have had jurisdiction to entertain such application, appeal, revision or other proceedings under this Act as if it had been in force on the date on which such application, appeal, revision or other proceeding was made or preferred.