

CHAPTER XII

Repeal, Saving and Transitory Provisions

83. Repeal and saving

- (1) The Uttar Pradesh Trade Tax Act, 1948 (U.P. Act No. XV of 1948) is hereby repealed, but such repeal shall not -
- (a) affect the previous operation of the Act so repealed or anything duly done or suffered thereunder or ;
 - (b) affect any right, privilege, obligation or liability acquired, accrued or incurred under the repealed Act, except the right or privilege accrued under the repealed Act for availing of the facility of industrial concession by way of exemption from or deferment of payment of tax by a dealer who had established new industrial unit in the State of Uttar Pradesh Pradesh or undertaken expansion, modernisation or diversification on an industrial unit; or
 - (c) affect any offence committed against or the violation of the provision of the enactment so repealed or penalty, forfeiture or punishment incurred or inflicted in respect of any offence or violation committed under the provisions of the repealed Act in respect of such right, privilege, obligation, liability, penalty, forfeiture or punishment; or
 - (d) affect any investigation, enquiry, assessment, proceeding, any other legal proceeding or remedy instituted, continued or enforced under the repealed Act; or
 - (e) revive anything not in force or existing at the time when the repeal takes effect ;

and any such penalty, forfeiture or punishment as aforesaid or any proceeding or remedy and an investigation, legal proceeding or remedy as described in clause (d) may be instituted, continued, or enforced under the repealed act shall be deemed to be instituted, continued or enforced, as if the said Act had not been so repealed.

- (2) Any officer, authorised by the Commissioner under the Uttar Pradesh Trade Tax Act, to exercise powers under 10-B and sub-section (6) of section 13-A of that Act, shall be deemed to have been authorised by the Commissioner to exercise powers under section 60 and sub-section (7) of section 48 respectively under this Act.
- (3) Any order made or direction issued by the State government or by the Commissioner under the repealed Act, for carrying out purposes of the repealed Act, to the extent the same are not inconsistent with the provisions under this Act, shall be deemed to have been issued under the provisions of this Act.
- (4) Any amount of tax, penalty or fee, assessed, imposed or payable under the provisions of the repealed Act, shall be paid and recovered in the manner provided under this Act. Amount of interest payable for the period starting on or after the date of the commencement of this Act shall be paid and be recovered in accordance with provisions of this Act.
- (5) Any amount deposited by or recovered from a dealer or any other person, in excess of amount of tax or penalty or fee payable by him under the provisions of the repealed Act, shall first be adjusted towards any amount outstanding

against such person under the repealed Act and thereafter remaining excess amount towards any amount outstanding either under this Act or under the Central Sales Tax Act 1956, and remaining amount alongwith interest, if any payable, shall be refunded to such person in accordance with provisions of this Act.

- (6) Any security or additional security furnished under the provisions of the repealed Act, shall be deemed valid for the purposes under this Act only upon furnishing an undertaking from the surety to this effect in the prescribed form and manner within thirty days from the date of the commencement of this Act.

Provided that in appropriate cases, the assessing authority may extend the time for furnishing undertaking from sureties.