



TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

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Part IV—Section 1

Tamil Nadu Bills.

CONTENTS

BILLS :	Pages
No. 29 of 2004—Tamil Nadu Prevention of Dangerous Activities of Bootleggers, Drug-offenders, Forest-offenders, Goondas, Immoral Traffic Offenders and Slum-grabbers (Amendment) Act . .	122-124
No. 30 of 2004—Tamil Nadu Transparency in Tenders(Amendment) Act . .	125-126
No. 31 of 2004—Tamil Nadu Entertainments Tax (Amendment) Act . .	127-129
No. 32 of 2004—Tamil Nadu Taxation Special Tribunal (Repeal) Act ..	131-132
No. 33 of 2004—Tamil Nadu Exhibition of Films on Television Screen through Video Cassette Recorders and Cable Television Networks (Regulation) Amendment Act ..	133-134

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 17th November 2004 is published together with statement of Objects and Reasons for general information:—

L.A. BILL No.32 OF 2004

A Bill to repeal the Tamil Nadu Taxation Special Tribunal Act, 1992.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-fifth Year of the Republic of India as follows:—

1.(1) This Act may be called the Tamil Nadu Taxation Special Tribunal (Repeal) Act, 2004.

Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. The Tamil Nadu Taxation Special Tribunal Act, 1992, is hereby repealed.

Repeal.

3 (1) On and from the date of commencement of this Act (hereafter in this section referred to as the said date), all matters and proceedings pending before the Tamil Nadu Taxation Special Tribunal (hereafter in this section referred to as the said Special Tribunal) on the said date, shall stand transferred to the High Court.

Transfer of pending cases from Special Tribunal.

(2) The High Court shall proceed to deal with such matter or proceeding from the stage at which it is transferred or from any earlier stage or *de novo* as the High Court may deem fit.

Provided that an interim or interlocutory order granted by the said Special Tribunal shall continue to be in operation unless the High Court by an order varies or modifies the same.

STATEMENT OF OBJECTS AND REASONS

1. The Government have decided to abolish the Tamil Nadu Taxation Special Tribunal, constituted under the Tamil Nadu Taxation Special Tribunal Act, 1992 (Tamil Nadu Act 42 of 1992) by repealing the said Act.

2. The Bill seeks to give effect to the above decision.

C.Ve. SHANMUGAM,

Minister for Education and Commercial Taxes.

V. RAJARAMAN,

Secretary.