

**THE HIMACHAL PRADESH TAX ON PROFESSIONS, TRADES,
CALLINGS AND EMPLOYMENTS (REPEAL) ACT, 2005**

ARRANGEMENT OF SECTIONS

Sections:

1. Short title and commencement.
2. Repeal of Act No. 15 of 2005 and savings.
3. Repeal and saving.

**THE HIMACHAL PRADESH TAX ON PROFESSIONS, TRADES,
CALLINGS AND EMPLOYMENTS (REPEAL) ACT, 2005**

(ACT NO. 1 OF 2006)¹

(Received the assent of the Governor on the 5th February, 2006 and was published both in Hindi and English in the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 7th February, 2006, pp. 6765-6770).

**An Act to repeal the Himachal Pradesh Tax on Professions, Trades,
Callings and Employments Act, 2005 (Act No. 15 of 2005).**

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Fifty-sixth Year of the Republic of India as follows:-

1. Short title and Commencement.- (1) This Act may be called the Himachal Pradesh Tax on Professions, Trades, Callings and Employments (Repeal) Act, 2005.

(2) It shall be deemed to have come into force on the 1st day of November, 2005.

2. Repeal of Act No. 15 of 2005 and savings.- (1) The Himachal Pradesh Tax on Professions, Trades, Callings and Employments Act, 2005 is hereby repealed.

(2) The repeal of the said Act shall not affect-

- (a) the previous operation of, or anything duly done or suffered under the said Act, or
- (b) any right, privilege or obligation or liability acquired, accrued or incurred under the said Act; or
- (c) any penalty, forfeiture or punishment incurred in respect of any offence under the said Act; or
- (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,

1. Passed in Hindi by the Himachal Pradesh Vidhan Sabha. For Statement of Objects and Reasons see the Rajpatra, Himachal Pradesh (Extra-ordinary), dated 30th December, 2005, pp. 5555 and 5560.

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Act had not been repealed.

3. Repeal and saving.- (1) The Himachal Pradesh Tax on Professions, Trades, Callings and Employments (Repeal) Ordinance, 2005 (Ordinance No. 9 of 2005) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed, shall be deemed to have been done or taken under the corresponding provisions of this Act.
