



# भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF LAW AND JUSTICE (Legislative Department)

*New Delhi, the 29th June, 2017/Ashadha 8, 1939 (Saka)*

### THE ANDAMAN AND NICOBAR ISLANDS ENTERTAINMENT TAX REPEAL REGULATION, 2017

NO. 2 OF 2017

Promulgated by the President in the Sixty-eighth Year  
of the Republic of India.

A Regulation to repeal the Andaman and Nicobar Islands Entertainment Tax Regulation, 1951.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulations made by him:—

1. (1) This Regulation may be called the Andaman and Nicobar Islands Entertainment Tax Repeal Regulation, 2017.

Short title and  
commencement.

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

2. Save as otherwise provided in this Regulation, on and from the date of coming into force of this Regulation, the Andaman and Nicobar Islands Entertainment Tax Regulation, 1951 ( hereinafter referred to as the said Regulation) shall be repealed.

Repeal of the  
Andaman and  
Nicobar Islands  
Entertainment  
Tax  
Regulation,  
1951.

Savings.

**3. The repeal of the said Regulation shall not—**

(a) revive anything not in force or existing at the time of such amendment; or

(b) affect the previous operation of the repealed Regulation and orders or anything duly done or suffered thereunder; or

(c) affect any right, privilege, obligation, or liability acquired, accrued or incurred under the repealed Regulation or orders under such repealed Regulation:

Provided that, any tax exemption granted as an incentive against investment through a notification shall not continue as privilege if the said notification is rescinded on or after the date of coming into force of this Regulation; or

(d) affect any tax, surcharge, penalty, fine, interest as are due or may become due or any forfeiture or punishment incurred or inflicted in respect of any offence or violation committed against the provisions of the repealed Regulation; or

(e) affect any investigation, search, seizure, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and any other legal proceedings or recovery of arrears or remedy in respect of any such tax, surcharge, penalty, fine, interest, right, privilege, obligation, liability, forfeiture or punishment, as aforesaid, and any such investigation, search, seizure, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and other legal proceedings or recovery of arrears or remedy may be instituted, continued or enforced, and any such tax, surcharge, penalty, fine, interest, forfeiture or punishment may be levied or imposed as if the said Regulation had not been so repealed; or

(f) affect any proceedings including that relating to any appeal, revision, review or reference, instituted before, on or after the date of coming into force of this Regulation under the said repealed Regulation and such proceeding shall be continued under the said repealed Regulation as if this Regulation had not come into force and the said Regulation had not so been repealed.

PRANAB MUKHERJEE,  
*President.*

DR. G. NARAYANARAJU,  
*Secretary to the Govt. of India.*