

**Fifteenth Kerala Legislative Assembly**

**Bill No. 83**

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**THE KERALA PLANTATION TAX (REPEAL)  
BILL, 2021**

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Kerala Legislature Secretariat

2022

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[Translation in English of "2021-ലെ കേരള തോട്ടം ഭൂമി നികുതി (റദ്ദാക്കൽ) ബിൽ" published under the authority of the Governor.]

**THE KERALA PLANTATION TAX (REPEAL) BILL, 2021**

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*BILL*

*to repeal the Kerala Plantation Tax Act, 1960.*

*Preamble.*—WHEREAS, it is expedient to repeal the Kerala Plantation Tax Act, 1960 (17 of 1960);

BE it enacted in the Seventy-second Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Plantation Tax (Repeal) Act, 2021.

(2) It shall come into force at once.

2. *Repeal and Saving.*—(1) The Kerala Plantation Tax Act, 1960 (17 of 1960) (hereinafter referred to as the repealed Act) is hereby repealed:

Provided that such repeal shall not,—

(a) affect anything done or any offence committed, or any fine or penalty incurred or any proceedings initiated before the commencement of this Act; or

(b) revive anything not in force or existing at the time at which the repeal takes effect; or

(c) affect previous operation of the repealed Act or anything duly done or suffered thereunder; or

(d) affect any right, privilege, obligation or liability acquired, accrued or incurred under the repealed Act; or

(e) affect any fine, penalty, forfeiture or punishment incurred in respect of any offence committed against the repealed Act; or

(f) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, fine, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceedings or remedy may be instituted, continued or enforced any such fine, penalty or forfeiture or punishment may be imposed, as if this Act had not been passed.

(2) Notwithstanding such repeal, any appeal preferred and pending before the Appellate Authority appointed under the repealed Act, on the date of commencement of this Act shall be heard and disposed of by such Authority as if this Act had not been passed.

## STATEMENT OF OBJECTS AND REASONS

As per G.O.(Ms.) No.188/2015/Labour dated 27th November, 2015 Rtd. Justice Krishnan Nair Commission was appointed for submitting report by studying the problems of plantation sector and as per G.O.(Ms.) No.44/2017/ Labour dated 18th June, 2017 a Committee was constituted under the Chairmanship of Chief Secretary examining the said report submitted to Government proposal and to submit proposal regarding implementation of the same and the Committee observed that the demand for abolition of plantation tax is very old and that plantation tax was still in force only in Kerala and the Committee recommended to exempt plantation tax and on the basis of that, the Government accepted the recommendation that the plantation tax should be exempted in Kerala.

2. The Bill seeks to achieve the above object.

## FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation, would not involve any additional expenditure from the Consolidated Fund of the State.

K. RAJAN.