

**INDIA**  
**CESS LAWS (REPEALING AND AMENDING) ACT, 2006**  
(Act No. 24 of 2006)

**THE CESS LAWS (REPEALING AND AMENDING) ACT, 2006**  
AN  
**Act**  
to repeal certain enactments and to amend certain other enactments relating to levy of cess on certain items.

**Be it enacted by Parliament in the Fifty-seventh Year of the Republic of India as follows:**

1. **Short title:** (1) This Act may be called the Cess Laws (Repealing and Amending) Act, 2006.
2. **Repeal of certain enactments:** (1) The enactments specified in the First Schedule are hereby repealed to the extent mentioned in the fourth column thereof.
3. **Amendment of Act 26 of 1975:** The enactment specified in the Second Schedule is hereby amended to the extent and in the manner mentioned in the fourth column thereof.
4. **Savings:** (1) The repeal or amendment by this Act of any enactment shall not—
  - (a) affect any other enactment in which the repealed enactment has been applied, incorporated or referred to;
  - (b) affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;
  - (c) affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed or recognised or derived by, in or from any enactment hereby repealed;
  - (d) revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

(2) The mention of particular matters in sub-section (1) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 (10 of 1897), with regard to the effect of repeals.
5. **Collection and payment of arrears of duties:** Notwithstanding the repeal of the enactments specified in the First Schedule or the amendments in the enactment as specified in the Second Schedule, the proceeds of duties levied under the said enactments immediately preceding the date on which the Cess Laws (Repealing and Amending) Bill, 2006 receives the assent of the President,—
  - (i) if collected by the collecting agencies but not paid into the Reserve Bank of India; and

(ii) if not collected by the collecting agencies, shall be paid or as the case may be, collected and paid into the Reserve Bank of India for being credited to the Consolidated Fund of India.

**THE FIRST SCHEDULE**  
(See Section 2)

**Repeals**

Year	No.	Short title	Extent of repeal
1	2	3	4
1942	7	The Coffee Act, 1942	Sections 11 and 13.
1972	13	The Marine Products Export Development Authority Act, 1972	Sections 14 and 15.
1986	3	The Agricultural and Processed Food Products Export Cess Act, 1985	The whole.
1986	11	The Spices Cess Act, 1986	The whole.

**THE SECOND SCHEDULE**  
(See Section 3)

**Amendments**

Year	No.	Short title	Amendments
1	2	3	4
1975	26	The Tobacco Cess Act, 1975	(i) Section 4 shall be omitted. (ii) In section 5, for the words and figures "duties of excise and customs levied under sections 3 and 4 respectively", the words and figure "duty of excise levied under section 3" shall be substituted.

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