



TAMILNADU GOVERNMENT GAZETTE

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Part IV – Section 2

Tamil Nadu Acts and Ordinances.

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 8th December 2004 and is hereby published for general information:-

ACT No.34 OF 2004.

An Act 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.

Tamil Nadu Act 42 of 1992.

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 The Tamil Nadu Taxation Special Tribunal Act, 1992, is hereby repealed.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

(By order of the Governor)

L.JAYASANKARAN,
*Secretary to Government-in-charge,
Law Department.*