

**THE INDIAN TARIFF (BOMBAY APPLICATION) REGULATION, 1943**

*[Text as on 02<sup>nd</sup> July 2024]*

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**BOMBAY REGULATION No. I OF 1943**

[THE INDIAN TARIFF (BOMBAY APPLICATION) REGULATION, 1943.]

[2<sup>nd</sup> December 1943]**A Regulation to validate the levy of certain duties recovered in certain partially excluded areas and to apply the Indian Tariff Act, 1934<sup>1</sup>, as amended from time to time to those areas.**

WHEREAS the Indian Tariff Act, 1934 (XXXII of 1934), is in force in the partially excluded areas in the Dahanu Taluka and the Umbergaon Petha in the Thana District in the Province of Bombay but the subsequent Central Acts amending it were not applied to the said areas under sub-section (1) of section 92 of the Government of India Act, 1935 ;

AND WHEREAS from the 31<sup>st</sup> March 1937 duties have been levied in those areas in accordance with that Act as from time to time amended by subsequent Central Acts ;

AND WHEREAS it is expedient to validate the levy and collection of duties made as aforesaid, and to apply the Indian Tariff Act, 1934, as so amended to the said areas ;

Now, THEREFORE, in exercise of the powers conferred by sub-section (2) of section 92 of the Government of India Act, 1935 (26 Geo. 5, Ch. 2), the Governor of Bombay is pleased to make the following Regulation, namely :—

**1. Short title, application and commencement.**— (1) This Regulation may be called the Indian Tariff (Bombay Application) Regulation, 1943.

(2) It applies to the partially excluded areas in the Dahanu Taluka and the Umbergaon Petha in the Thana District (hereinafter referred to as “the said areas”).

(3) It shall come into force at once.

**2. Application of Act XXXII of 1934 as amended from time to time, and validation of duty levied and collected.**— The Indian Tariff Act, 1934 (XXXII of 1934), shall be deemed always to have had effect in the said areas subject, at any particular time to the same amendments as it was generally subject to in British India at that time, and all notifications issued under the said Act shall be deemed always to have been operative in the said areas as they have been generally operative in British India ; and no duty levied and collected at any time within the said areas shall be deemed to have been invalidly levied and collected by reason only of the fact that at the time of such levy and collection any particular amendment of the said Act had not been applied to the said areas or any notification issued under the said Act was not operative therein.

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<sup>1</sup> Central Acts, Vol. IX.