Centre for Civil Society

Centre for Civil Society (CCS) advances social change through public policy. Its work in education, livelihood, and policy training promotes choice and accountability across private and public sectors. To translate policy into practice, CCS engages with policy and opinion leaders through research, pilot projects and advocacy.

CCS is India’s leading liberal think tank, ranked 81st worldwide by the annual study conducted by the Think Tanks and Civil Society Program at the University of Pennsylvania.

About Student Initiative for Promotion of Legal Awareness (SIPLA)

Student Initiative for Promotion of Legal Awareness (SIPLA) is a student-led body at NLSIU, Bangalore under the aegis of the Student Bar Association, NLSIU. It is tasked with bridging the gap between theory & practice of the law by reaching out to academics & practitioners for the purposes of organizing single-credit courses, guest lectures and research projects on topical legal issues. It seeks to advance the institution’s standards of academic scholarship and research. This objective is achieved by organising lectures, single credit courses and workshops by inviting dignitaries from different fields of law and social activism.

About Kaden Boriss Partners

Kaden Boriss Partners is the lead law firm of Kaden Boriss Global, a worldwide network of full-service law offices specializing in legal, business strategy and tax advisory services. An Indian law firm, it is the outcome of an innovative thought process to establish a law firm with a global network of legal and business strategist firms across different continents. The concept and brand were founded on 26 September 2003 by the Delhi-based International Business Lawyer, Mr. Hemant K Batra and his spouse and International Financial Lawyer, Mrs. Preeti W. Batra.

With offices in Gurugram (National Capital Region of India), New Delhi, Dubai, Brisbane, Sydney, Melbourne, Seoul, Singapore, Bangkok, London and Kuwait, Kaden Boriss’ professionals are uniquely positioned to offer bespoke legal and business advisory services to all businesses, private investors and Governments.

The founder, Hemant K Batra, believes in having a strong commitment towards the community. Hence, Kaden Boriss actively supports socio-economic, community & societal initiatives and non-profit organizations, providing them with pro bono legal services and financial support, when required.
# Table of Contents

Introduction .............................................. 7

Research Methodology ............................... 8

**Compendium of Laws to be Repealed in Tripura**

2. Tripura Buildings (lease And Rent Control) Act, 1975 .......................................... 12
3. Tripura Agricultural Indebtedness Relief Act, 1979 ...................................... 13
4. Tripura Homoeopathic System of Medicine Act, 1979 ................................ 14
5. Tripura Medicare Service Persons and Medicare Service Institutions (Prevention of Violence and Damage to Property) Act, 2013 ......................... 15
6. Tripura Tea Companies (taking Over Of Management Of Certain Tea Units) Act, 1986 ................................................................. 16
7. Tripura Excise Act, 1987 ............................. 17
8. Tripura Additional Sales Tax Act, 1990 .................................................. 17
9. Tripura Educational Institution (Prevention Of Ragging Act), 1990 ............... 18
10. Tripura Purchase Tax Act, 1990 ............................................................ 19
13. Tripura Professions Trades Callings And Employments Taxation Act, 1997 21
15. Tripura Security Act, 2000 .......................... 23
17. Tripura Value Added Tax Act, 2004 .................................................. 25
18. Tripura Fiscal Responsibility And Budget Management Act, 2005 .......... 26
19. Tripura State Legislature Members (Declaration Of Assets And Liabilities) Act, 2006 27
Authors and Contributors

AUTHORS

Arijeet Shukla
Convener, SIPLA and Editor (Administrative) at the National Law School of India Review
Final Year student of the B.A. LL.B. (Hons.) programme at NLSIU, Bangalore

Nikhil Purohit
Joint-Convener, SIPLA and Editor-in-Chief at the Indian Journal of Law and Technology
Third Year student of the B.A. LL.B. (Hons.) programme at NLSIU, Bangalore

Sushant Arsh Massey Khalkho
Editor, CCS Repeal of Laws Compendium – Mizoram
Second Year student of the B.A. LL.B. (Hons.) programme at NLSIU, Bangalore

Shruti Kunisetty
Editor, CCS Repeal of Laws Compendium - Mizoram
Second Year student of the B.A. LL.B. (Hons.) programme at NLSIU, Bangalore

Riddhi Rajeshwar Swami
Editor, Socio-Legal Review (SLR)
Second Year student of the B.A. LL.B. (Hons.) programme at NLSIU, Bangalore

CONTRIBUTORS

Hemant K. Batra
Founder & Global Chairman, Kaden Boriss Partners

Akshay Luthra
Associate, Kaden Boriss Partners

Diksha Kaul
Associate, Kaden Boriss Partners

Neeti Shikha
National Coordinator, Project Repeal of Laws, Centre for Civil Society
Associate Professor, Symbiosis Law School Noida

Karan Gulati
Student Coordinator, Project Repeal of Laws
Introduction

The Rule of Law forms the very foundation of a modern democratic society- defining the functionality of its public administration as well as the behavior of the private agents that constitute it. The effective codification of such a rule of law, requires as its prerequisites, to be precise in enshrining the intrinsic attributes of the democracy it serves and ensuring that this is done in the simplest manner possible.

As one of the largest democracies in the world with an ever-rising population, India's enthusiasm for legislation has had, as a by-product, several statutes that with the advent of time have become obsolete, redundant or repetitive. In addition to this, there is the matter of inconsistent language and dissemination- making it difficult for an ordinary citizen to access and comprehend the plethora of legal information with ease.

This increased transaction cost coupled with glaring redundancies further breeds fertile grounds for corruption, discouraging individuals and firms to engage with the society/ economy at large. Distorting the competitive dynamics of the economy, it leaves only those producers in the market who have surplus capital to bear the costs of compliance. This, in effect, weakens the social fabric by incentivizing behavior such as corruption and cheating.

Faced with such unsettling eventualities, it is imperative that a strong movement is reckoned with the sole objective of reforming legal structures of the country through framing of sound laws and construction of State capacity to enable accountable enforcement.

To accomplish such a feat would require a ground-up hygiene check of existing laws, and the subsequent repealing of outdated laws, wherever necessary. This cleansing would yield a substantial impact in the functioning of the country- both in terms of a well-oiled economy as well as a stronger societal presence.

History of Repeal Laws in India

The last serious effort in cleaning up the statute books was in the year 2001, during the administration of the Bharatiya Janata Party (BJP) led National Democratic Alliance (NDA) Government. The then Government had acted swiftly and decisively in implementing some of the recommendations put forward by the previous Law Commissions as well as the Report of the Commission on Review of Administrative Laws, 1998 by the PC Jain Commission), which vociferously advocated for statutory legal reform. Since then, however, there has been no systematic effort at weeding out dated and principally flawed laws.

During the 2014 General Election campaigns, BJP prime ministerial candidate Shri Narendra Modi promised the electorate that his administration, should they be elected, would make a sincere attempt at an extensive statutory legal clean up. He committed to the repeal of 10 redundant laws for every new law that was passed, and that in the first 100 days in office, he would undertake the task of repealing 100 archaic and burdensome laws. Keeping up with that promise, the BJP-led NDA Government tabled the ‘Repealing and Amending Bill (2014)’ in the Lok Sabha, recommending the revision of 36 obsolete laws. In his explanation of the exercise, the present Minister for Law & Justice, Shri Ravi Shankar Prasad, committed that the exercise of weeding out antiquated laws would be a continuous process – one that would help de-clog India's legal system. In addition to this, the Prime Minister has set up a special committee under his Office to oversee this exercise.

Centre of Civil Society, through its public interest litigation initiative ‘Justice’, National Institute of Public Finance and Policy (NIPFP) Macro/Finance Group and Vidhi Legal Policy Centre, began what was called the ‘Repeal of 100 laws’ Project. This was an independent research and advocacy initiative to identify central laws that were either redundant or a material impediment to the lives of citizens, entrepreneurs and the Government. The results of the initiative were articulated in a report titled 100 Laws Repeal Project, which was further acknowledged by a Report on ‘Obsolete Laws: Warranting Immediate Repeal’, published by Law Commission of India in September 2014. Further, 23 of the suggested Central Laws were included in the ‘Repealing and Amending (Third) Bill, 2015’.

---

1 The report can be accessed at www.ccs.in/
Research Methodology

The identification of laws recommended for repeal in this compendium has been done through a scientific ‘grading’ method. The grading method has been explained below.

‘Grading’ of Cases for Repeal

All laws contained herein have been assigned a ‘grade point’, ranging from 1 to 5. A grade point of 5 indicates the strongest possible case for repeal, whereas 1 indicates a relatively weak case. In assigning grade points, the following factors, inter alia, have been considered: i) whether the law has been recommended for repeal by Law Commission Reports or other Government Reports, ii) whether there have been Judgements that have criticized the law and given a recommendation for repeal, iii) whether the law has become redundant due to reorganization of States or the law having outlived its purpose, iv) whether the law has been subsumed or superseded by a new, subsequent Central/State law.

Key Features

This compendium of “Recommended laws for Repeal in the state of Tripura” has a total of 19 laws ranging from British to more recent laws. There are laws dealing with various subjects and the reasons for repeal are also very varied. Few of the key features are:

A. Law Enactment Year

![Pie Chart](chart.png)

- 2000-2017: 7 laws
- 1947-1999: 12 laws
B. Themes

- Land Revenue and Property: 1
- Administration: 2
- Agriculture, Environment and Animal Welfare: 1
- Personal Law: 1
- Education: 1
- Medical and Healthcare: 1
- Public Security, Criminal and Defence Laws: 3
- Taxation/ Fiscal Management: 9

C. Reasons for repeal

- Redundant: 9
- Purpose Achieved: 2
- Subsequent Legislation: 7
- Constitutional & Humanitarian Rights: 1

D. Grading

- Grade 5: 15
- Grade 4: 3
- Grade 3: 1
COMPRENDIUM OF LAWS TO BE REPEALED IN TRIPURA
THE WEST BENGAL SECURITY (TRIPURA RE-ENACTING) ACT, 1967

Subject: CRIMINAL JUSTICE, DEFENSE OF INDIA AND ARMED FORCES
Reason: Redundant/Obsolete
Grade: 5

What is the Law?

The Act amended the West Bengal Security Act, 1950 for the purposes of re-enacting the West Bengal Security Act, 1950 and extending it operation for longer, extending it from 25th January 1966 to 25th January 1971.

Key Features

The Act amended the West Bengal Security Act, 1950 so as to extend its operation for longer, extending it from 25th January 1966 to 25th January 1971. The Act also provides for Savings of notification issued, direction, award or decision given, proceeding commenced, liability or penalty incurred, punishment awarded, thing done, or action taken under the said Act.

Reasons for Repeal

- The Act was only supposed to remain in force until the 25th day of January 1971.
- Tripura is a Union Territory no more, presently having the power to enact its own statutory law through the State Legislative Assembly for the purposes of governing its territory.
- The Act has achieved its purpose of providing a security framework for the state under the larger

Issues

There are no legal issues impeding the repeal of this law.
TRIPURA BUILDINGS (LEASE AND RENT CONTROL) ACT, 1975

Subject: RENT CONTROL
Reason: The Act poses impediment to freedom in rental market and has become obsolete
Grade: 4

What is the Law?

This Act was enacted to regulate leasing and rent of buildings in Tripura.

Key Features

The Act details the constitution of Rent Control Courts for adjudicating disputes. Further, it also provides for determination and revision of fair rent to be charged by the landlords.

Reasons for Repeal

- The Act has a very limited scope of application as it is applicable only to the Municipal Limits of Agartala Town. Even though the same can be extended to other areas of the State by a notification in the Official Gazette, no such notification could be found online.

- The grounds for eviction of tenants are very limited under Sec 12, acting as a disincentive for landowners to enter the rental market, leading to a form of shortage in the market.

- Sec 27 of the Act permits the State Government to exempt application of certain provisions of the Act on classes of buildings whose construction has begun after the commencement of the Act if the monthly rent will be mere 50 Rs or more. This dilutes the effectiveness of the Act.

- The Draft Model Tenancy Act, 2015, released by the Ministry of Housing and Urban Affairs as a model/template for States to adopt has recommended determination of rent based on agreement between the tenant and the landlord whereas the Tripura Act gives this determination power to the courts. Further, the Draft Act is much more comprehensive than the Tripura Act.

Issues

There are no legal issues that would impede the repeal. However, a savings clause may be added in the repealing legislation with respect to any cases pending under the Act, stating that the same shall not be subject to the repealing legislation.
What is the Law?

This Act was enacted to provide relief to agricultural labourers, rural artisans, and small farmers in Tripura, in their indebtedness and other related matters.

Key Features

It provides for discharge of debts and the consequences thereof. It also establishes Tribunals and Appellate Tribunal for disputes. Further, it bars the jurisdiction of Civil Courts.

Reasons for Repeal

• As is clear from the language of Sec. 3 of the Act, it was enacted to discharge any debt advanced before the commencement of the Act.

• The Act came into being in March 1979, and now it has become obsolete apart from the litigation already pending.

Issues

A savings clause similar to that in place in the Tripura Agricultural Indebtedness Relief Act, 1979, regarding the Tripura Agricultural Debtors Relief Act, 1975, should be added in the repealing legislation.
TRIPURA HOMOEOPATHIC SYSTEM OF MEDICINE ACT, 1979

Subject: MEDICINE
Reason: The Act is redundant
Grade: 4

What is the Law?

This Act was enacted for the development and regulation of practice of the homeopathic system of medicine.

Key Features

This Act provides for constitution of the Council of Homeopathic Medicines, Tripura. It requires Registration of Homeopathic Practitioners with the Council.

Reasons for Repeal

- The rules and regulations purported to be made under this Act cannot be found. Further, there does not appear to be any litigation related to the Act. Hence, it should be repealed for non-implementation, it appears to be a dead letter.
- The maximum fines prescribed in the Act for violation of its provisions are Rs. 50, Rs. 500, Rs. 1000, Rs. 200. Such values are highly inadequate in the present times.

Issues

There are no legal issues that would impede repeal.
TRIPURA MEDICARE SERVICE PERSONS AND MEDICARE SERVICE INSTITUTIONS (PREVENTION OF VIOLENCE AND DAMAGE TO PROPERTY) ACT, 2013

What is the Law?

After repeated instances of violence against doctors in various hospitals and independent institutions, the Tripura Medicare Service Persons and Medicare Service Institutions (Prevention of Violence and Damage to Property) Act, 2013

Key Features

The Tripura Medicare Service Persons and Medicare Service Institution (Prevention of Violence and Damage to Property) was enacted to prohibit violence against Medicare service persons and damage to property in Medicare service institutions and for matters connected therewith and incidental thereto.

The Act provides for a punishment of imprisonment extending up to 3 years and a fine extending up to 50,000 rupees.

Reasons for Repeal

- The Indian Penal Code 1860 provides a punishment of imprisonment of 1 year and a fine up to 1000 rupees for causing hurt (Section 323) and imprisonment up to 7 years and fine for causing grievous hurt (Section 325). Therefore, this Act is redundant as the victims may proceed under the Indian Penal Code, 1860 itself.

- Upon application of the Tripura Medicare Service Persons and Medicare Service Institutions (Prevention of Violence and Damage to Property) Act, 2013, the act of causing ‘hurt’ as defined under Section 319 of the Indian Penal Code is over criminalized by prescribing a punishment that is not proportionate to the Act.

- This is against the principles of criminalization and therefore is detrimental to the cause of ensuring justice.

Issues

There are no legal issues that would impede repeal.
What is the Law?

Tripura Tea Companies (taking Over of Management of Certain Tea Units) Act, 1986 was enacted to provide for taking over the management of certain Tea units specified in the schedule with a view to securing proper reorganization and management of such Tea units.

Key Features

It mentions who the custodians of the Tea Units are, the amount to be paid to the Government as well as the penalty for non-payment.

Reasons for Repeal

- The Act is beyond the legislative competence of the Governor and the State Legislature of Tripura as the Parliament has exclusive powers to make law with respect to any of the matters enumerated in List I of the 7th Schedule of the Constitution.

- Since the Parliament has made the Tea Act, 1953, under Entry 52 of List I of the 7th Schedule of the Constitution which includes provisions with regard to take over of the management and control of tea undertakings or tea units by the Central Government in certain circumstances, the State Legislature cannot make any law on the very same subject. Therefore, the Act is beyond the competence of the State Legislature.

- The management of the tea companies by the State Government, although elaborate provisions have been made in the said Sections 16A to 16N of Chapter IIIA of the Tea Act, 1953 for the control of the tea estates and tea units including the takeover of the management of the tea estates and tea units in certain circumstances by the Central Government.

- The Act received the assent of the President, but such assent cannot validate an Act made by the Legislature of State on a matter covered under the entries in List I of the 7th Schedule of the Constitution. The assent of the President may be of relevance only if the Act has been made by the State Legislature on a matter enumerated in List III (Concurrent List) as would be clear from Article 254 (2) of the Constitution.

- This Act comes under the purview of Entry 52 of the said List I related to “industries the control of which by the Union is declared by Parliament by law to be expedient in the public interest”. In exercise of its powers under Article 246(1) of the Constitution read with Entry 52 of the List I of the 7th Schedule of the Constitution, the Parliament has declared in Section 2 of the Tea Act, 1953 that it is expedient in the public interest that the Union should take under its control the tea industry and has made elaborate provisions relating to the tea industry in the said Act.

Issues

There are no legal issues impeding repeal of this Act.
7 TRIPURA EXCISE ACT, 1987

**Subject:** TAXATION  
**Reason:** Redundancy  
**Grade:** 5

**What is the Law?**

Tripura Excise Act, 1987 was enacted to consolidate and amend the Laws relating to duties of excise in Tripura.

**Key Features**

It provides for restriction on imports and exports of certain goods as well as requirement of licenses, permits and passes. It also mentions the process of investigation, trial and penalty for breach of these provisions.

**Reasons for Repeal**

- Taxation on the sale of goods and services is now governed by The Tripura Goods and Services Tax Act, 2017.

**Issues**

There are no legal issues impeding repeal of this Act.

8 TRIPURA ADDITIONAL SALES TAX ACT, 1990

**Subject:** TAXATION  
**Reason:** Redundancy  
**Grade:** 5

**What is the Law?**

Tripura Additional Sales Tax Act, 1990 was enacted to provide for the levy of additional sales tax where it is considered necessary to levy an additional tax on the sale or purchase of goods.

**Key Features**

It provides for levy of Additional Sales Tax in the case of certain dealers as well as penalty for collection of additional tax by dealers.

**Reasons for Repeal**

- Taxation on the sale of goods and services is now governed by The Tripura Goods and Services Tax Act, 2017.

**Issues**

There are no legal issues that would impede repeal.
What is the Law?

Tripura Educational Institution (Prevention of Ragging Act) 1990 was enacted to prevent and eradicate the menace of ragging from the Educational Institutions situated in the State of Tripura.

Key Features

The Act provides for the creation of special courts as well as details the procedure and punishment if one is found guilty of the offense of ragging.

Reasons for Repeal

• Under the Tripura Educational Institution (prevention Of Ragging Act), 1990, the definition of ragging is vague and narrow. Additionally, the punishment is not graded for different offences, rather it provides for a blanket punishment of imprisonment of either description for a term which may extend to four years or with fine or with both.

• In order to address the issue of increase in ragging cases in campuses, the University Grants Commission (UGC) has brought out the UGC Regulations on Curbing the Menace of Ragging in Higher Educational Institutions, 2009. These regulations are to be followed mandatorily by all Higher Educational Institutions (HEIs) uniformly, across the country. These rules clearly define ragging and provide for measures that are more comprehensive and subsume the provisions of this Act.

• There have been no cases that have ever been filed under this Act.

Issues

There are no legal issues that would impede repeal.
**TRIPURA PURCHASE TAX ACT, 1990**

**Subject:** FINANCIAL LAWS  
**Reason:** The Act has completed its purpose.  
**Grade:** 5

---

**What is the Law?**

Tripura Purchase Tax Act, 1990 was enacted to provide for the levy of tax on the purchase of certain commodities like raw jute, raw hides and skins and bamboos for Agarbathi in Tripura.

**Key Features**

The act provides for the procedure to impose and collect these taxes as well as penalty for tax evasion.

---

**Reasons for Repeal**

- Taxation on the sale of goods and services is now governed by The Tripura Goods and Services Tax Act, 2017.

---

**Issues**

There are no legal issues impeding repeal of this Act.
11 TRIPURA TAX ON LUXURIES IN HOTELS AND LODGING HOUSES ACT, 1990

What is the Law?
Tripura Tax on Luxuries in Hotels and Lodging Houses Act, 1990 was enacted to provide for the levy, collection and penalty of Tax on Luxuries provided in Hotels and lodging Houses.

Key Features
It provides for the Appointment of an Appellate Authority and determines the powers and functions of Assessing Authorities. It also specifies the mode of collection and assessment of tax, and imposition of penalty in certain cases.

Reasons for Repeal
- Taxation on the sale of goods and services is now governed by The Tripura Goods and Services Tax Act, 2017.

Issues
There are no legal issues impeding repeal of this Act.

12 TRIPURA ENTERTAINMENT TAX ACT, 1997

What is the Law?
Tripura Entertainment Tax Act, 1997 was enacted to update and consolidate the Tripura Amusement Tax Act, 1973 and the Tripura Cinemas (Regulation) Act, 1985 and to restructure the rates of taxation for Cinemas and regulate it.

Key Features
It provides for requirement of a compulsory license to carry on any entertainment and the circumstances where having license is exempted as well as circumstances for its suspension. It also bans the resale of tickets and provides parameters for assessment of tax and penalty on non-payment.

Reasons for Repeal
- Taxation on the sale of goods and services is now governed by The Tripura Goods and Services Tax Act, 2017.

Issues
A saving clause needs to be inserted to continue providing for licensing in case of carrying on any entertainment as well as the ban on resale of tickets.
### TRIPURA PROFESSIONS TRADES CALLINGS AND EMPLOYMENTS TAXATION ACT, 1997

<table>
<thead>
<tr>
<th>Subject:</th>
<th>TAXATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reason:</td>
<td>Redundancy</td>
</tr>
<tr>
<td>Grade:</td>
<td>5</td>
</tr>
</tbody>
</table>

#### What is the Law?

The Tripura Professions Trades Callings and Employments Taxation Act, 1997 provides for the levy and collection of tax on professions, trades, callings and employments for raising additional resources for the benefit of the State.

#### Key Features

It provides a framework for the levy and charges of the tax and specifies the Employer’s liability to deduct and pay tax on behalf of employees. It lays down the process of Registration and enrolment as well as Payment of Tax, Penalty to be imposed and authorities that will regulate this process.

#### Reasons for Repeal

- Taxation on the sale of goods and services is now governed by The Tripura Goods and Services Tax Act, 2017.

#### Issues

There are no legal issues impeding repeal of this Act.
TRIPURA PROTECTION OF INTERESTS OF DEPOSITORS (IN FINANCIAL ESTABLISHMENTS) ACT, 2000

What is the Law?

The Tripura Protection of Interests of Depositors (In Financial Establishments) Act, 2000 was enacted to ensure the better monitoring of NBFCs and UIBs within the state of Tripura.

Key Features

Pursuant to the Reserve Bank of India Act 1934, 14 states and a Union Territory have enacted State Legislations which contain penal provisions for promoters of financial institutions that default in the repayment of deposits and interest. The Tripura Protection of Interests of Depositors (In Financial Establishments) Act, 2000 was similarly enacted with an objective to protect the interests of the depositors of Financial Establishments.

Reasons for Repeal

- The law as it exists fails to provide for the interests of the depositors and does not add to the mechanisms as already established by the Reserve Bank of India Act, 1934 and the Banking Regulations Act, 1949.
- The penalties provided in this act (up to 6 years imprisonment and fine up to 1 lakh rupees) is also inadequate.
- In 2016, the 'Tripura Protection of Interests of Depositors (In Financial Establishments) Amendment Bill, 2016' suggested adding measures for Non-Banking Financial Companies (NBFCs) which was rejected since the State decided not to allow NBFCs in the state at all.
- For these reasons this Act has been in disuse and therefore may be repealed.

Issues

There are no legal issues that would impede repeal.
What is the Law?

This Act was enacted to make special provisions concerning security of the State, maintenance of public order, and the maintenance of essential supplies and services.

Key Features

The Act provides for externment, etc., of anti-sociials. It also designates certain areas as Protected Places and Protected Areas. Further, it provides for punishment for sabotage, subversive acts, carrying or possession of corrosive substances, and looting.

Reasons for Repeal

- As per Sec. 1 of the Act it was supposed to remain in force only up to the 14th day of August 2005 with the proviso that the period could be extended for two-year terms by notification in the Official Gazette by the State Government with the caveat that the total extension shall not be more than ten years.

  • The maximum period for the effect of this Act was ten years from 14th of August 2005, which would be 14th of August 2015. Since, the maximum time period has elapsed, the Act is not in effect anymore and should be repealed.

Issues

There are no legal issues that would impede the repeal. However, a savings clause may be added in the repealing legislation with respect to any cases pending under the Act, stating that the same shall not be subject to the repealing legislation.
What is the Law?

This law was enacted in order to ensure the Compulsory Registration of Marriages in the state of Tripura.

Key Features

It mandates that all the marriages thereafter within the State of Tripura must be registered as per the provisions of the Tripura Recording of Marriage Act, 2003. This Act was enacted to ensure that legitimate marriages within the State are recorded and no way is given to illegal marriages and prevent practices like Child Marriage, Bigamy, etc. Additionally, people enjoy the benefits associated with the registration of marriages that accrue to them.

Reasons for Repeal

- The Law Commission of India, in July 2017, recommended that registration of marriages be made compulsory by amending the Registration of Births and Deaths Act, 1969.

- Currently, the enabling provisions for registration of marriage provided under the Tripura Recording of Marriage Act, 2003 are the same as those mentioned in the central legislations – Hindu Marriage Act, 1955; Special Marriage Act, 1954; The Indian Christian Marriage Act 1872; The Kazis Act 1880; The Anand Marriage Act, 1909; The Parsi Marriage and Divorce Act, 1936.

Issues

There are no issues for the repeal of this law.
TRIPURA VALUE ADDED TAX ACT, 2004

Subject: TAXATION AND ADMINISTRATION  
Reason: Redundancy  
Grade: 4

What is the Law?
The Tripura Value Added Tax, 2004 prescribes the quantum of Value Added Tax (VAT) for various goods within the State of Tripura.

Key Features
Entry 54 of the State List (seventh schedule of the Constitution) allowed the State to make laws on taxes on the sale and purchase of goods. Earlier the system of taxation in use was the Value Added Tax (which replaced the Sales Tax) and therefore the Tripura Value Added Tax Act, 2004 laid down the application of the tax in the State.

Reasons for Repeal
- However, with the enforcement of the Goods and Services Tax Act, 2017 the Value Added Tax is no longer applicable in any of the States.
- The Tripura State Goods and Services Tax Act, 2017 is now applicable in the State and therefore the Tripura Value Added Tax Act, 2004 has no application in the State.

Issues
There is no legal issue that would impede repeal.
TRIPURA FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT ACT, 2005

What is the Law?

The Tripura Fiscal Responsibility and Budget Management Act, 2005 was enacted to inculcate financial discipline and fiscal responsibility of the executive institutions like the municipalities within the state.

Key Features

After the Fiscal Responsibility and Budget Management Act, 2003 for the Central government, several states enacted laws to ensure fiscal discipline and transparency within the state. This law provides for the State to release the Macroeconomic Framework Statement, the Medium Terms Fiscal Policy Statement, and the Fiscal Policy Strategy Statement on an annual basis.

Reasons for Repeal

- The statements required under the Act haven’t been released by the State Government.
- The quarterly rules as required by the FRMB Rules, 2006 (made under Section 12 of the Act) was released only in the 3rd quarter of 2012-13.
- The law is therefore redundant in the absence of a mechanism to enforce the same.

Issues

There are no issues for the repeal of this law, however, a savings clause for the Tripura Fiscal Responsibility and Budget Management Rules, 2006 may be inserted which were made under section 12 of this Act.

---

9 Constitution of India, sch 7 List 8 (Entry 56)
10 Constitution of India, sch 7 List 1 (Entry 89)
What is the Law?

The Tripura State Legislature Members (Declaration of Assets and Liabilities) Act, 2006 was enacted to create a provision for the declaration of assets of every elected candidate of the Legislative Assembly of Tripura and member thereof and to ensure transparency in public administration.

Key Features

The Act requires every elected member of the Tripura Legislative Assembly to disclose the movable and immovable property belonging to him, his spouse and his dependents; his liabilities to public financial institutions and; his liabilities to the State government and the Tripura Legislative Assembly on the 15th January of each year.

Such information is required to be furnished as per the rules made by the Speaker of the Tripura Legislative Assembly under Section 3(4) of the Act.

Reasons for Repeal

- Rule 18 of the Tripura Civil Services (Conduct) Rules, 1988 already provides for the disclosure of the assets as required by this Act and is comprehensive enough to encompass the purpose that the Tripura State Legislature Members (Declaration of Assets and Liabilities) Act, 2006 envisaged.

Issues

No Legal issues are involved in the repeal of this law.