

**THE KARNATAKA ECONOMIC OFFENCES (INAPPLICABILITY OF LIMITATION) ACT, 1981.****ARRANGEMENT OF SECTIONS**

Sections :

1. [Short title and commencement.](#)
2. [Chapter XXXVI of the Code of Criminal procedure 1973 not to apply to certain offences.](#)  
[SCHEDULE.](#)

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**STATEMENT OF OBJECTS AND REASONS**

**Act 10 of 1982.-** Under the provisions of chapter 36 of the Code of Criminal Procedure 1973, a limitation period of six months from the date of commencement of offence has been prescribed for launching prosecution. In a majority of cases under the Acts mentioned in the schedule to the Bill the offences are detected at the time of assessment of tax by which the period of limitation would have expired. The Government of India have enacted the "Economic offences (Inapplicability of Limitation) Act 1974 (Act 12 of 1974) with effect from 1st April 1974 to provide for the inapplicability of the provisions of chapter XXXVI of the Code of Criminal Procedure to certain Economic offences. Similarly the present Bill provides for the inapplicability of the provisions of chapter XXXVI of the Code of Criminal Procedure, 1973, to economic offences punishable under the enactment specified in the schedule to the Bill.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A dated 3-2-1981, as No. 100)

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**KARNATAKA ACT No. 10 of 1982.**

*(First published in the Karnataka Gazette Extraordinary on the Twenty-ninth day of March, 1982)*

**THE KARNATAKA ECONOMIC OFFENCES (INAPPLICABILITY OF LIMITATION) ACT, 1981.**

*(Received the assent of the President on the Twelfth day of March, 1982)*

BE it enacted by the Karnataka State Legislature in the Thirty-second year of the Republic of India as follows:-

**1. Short title and commencement.-** (1) This Act may be called the Karnataka Economic Offences (Inapplicability of Limitation) Act, 1981.

(2) It shall come into force at once.

**2. Chapter XXXVI of the Code of Criminal Procedure, 1973 not to apply to certain offences.-** Nothing in Chapter XXXVI of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974) shall apply to,-

- (i) any offence punishable under any of the enactments specified in the Schedule; or
- (ii) any other offences which under the provisions of that Code, may be tried along with such offences,

and every offence referred to in clause (i) or clause (ii) may be taken cognizance of by the court having jurisdiction as if the provisions of that Chapter were not enacted.

**SCHEDULE**

(See section 2)

1. The Mysore Lotteries and Prize Competitions (Control and Tax) Act, 1951 (Mysore Act 27 of 1951);
2. The Mysore Betting Tax Act, 1932 (Mysore Act 9 of 1932);
3. The Karnataka Agricultural Income -Tax Act, 1957 (Karnataka Act 22 of 1957);
4. The Karnataka Sales Tax Act, 1957 (Karnataka Act 25 of 1957);
5. The Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957);
6. The Karnataka Entertainments Tax Act, 1958 (Karnataka Act 30 of 1958);
7. The Electricity (Taxation on Consumption) Act, 1959 (Karnataka Act 14 of 1959);
8. The Karnataka Excise Act, 1965 (Karnataka act 21 of 1966);
9. The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 (Karnataka Act 35 of 1976); and
10. The Karnataka Tax on Entry of Goods into Local Areas for Consumption, Use or Sale therein Act, 1979 (Karnataka Act 27 of 1979).

**THE KARNATAKA ECONOMIC OFFENCES (INAPPLICABILITY OF LIMITATION) ACT, 1981 has been amended by the following Acts, namely.-**

**Amendments (Chronological)**

<b>Sl.No.</b>	<b>Act No. and Year</b>	<b>Sections Amended</b>	<b>Remarks</b>
1	10 of 1982	--	w.e.f. 29.3.1982

**Amendments (Section-wise)**

<b>Sections</b>	<b>No and Year of the Act</b>	<b>Remarks</b>
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