

**THE EXCISES AND SALT ACT AND THE
FINANCE ACT (CHITTAGONG HILL-TRACTS)
REGULATION, 1944**

Bengal Regulation No. II of 1944

[10th August, 1944]

*A Regulation to apply the ¹[***] Excises and Salt Act, 1944, and the Finance Act, 1944, to the Chittagong Hill-tracts.*

WHEREAS it is expedient to apply the ¹[***] Excises and Salt Act, 1944, and the Finance Act, 1944, to the Chittagong Hill-tracts;

It is hereby enacted as follows:-

1. (1) This Regulation may be called the ¹[***] Excises and Salt Act and the Finance Act (Chittagong Hill-tracts) Regulation, 1944. Short title and commencement

(2) It shall come into force at once.

2. The ¹[***] Excises and Salt Act, 1944, with the exception of sub-section (3) of section 1 of that Act shall apply to the Chittagong Hill-tracts and shall be deemed to have applied to the said tracts with effect from the 1st day of April, 1944. Application of Act I of 1944 to the Chittagong Hill-tracts

3. The Finance Act, 1944, with the exception of sections 4, 7 and 8 of that Act shall apply to the Chittagong Hill-tracts and shall be deemed to have applied to the said tracts with effect from the 1st day of April, 1944 : Application of the Finance Act, 1944 to the Chittagong Hill-tracts

Provided that section 6 of, and the Second Schedule to, the Finance Act, 1944, shall not so apply and shall not be so deemed to have applied to the indigenous hill-men in the said tracts.

4. Anything done or any action taken or any proceedings commenced before the commencement of this Regulation which, if the ¹[***] Excises and Salt Act, 1944, or the Finance Act, 1944, had applied to the Chittagong Hill-tracts with effect from the 1st day of April, 1944, could have been validly done, taken or commenced, shall not be invalid by reason of the fact that the ¹[***] Excises and Salt Act, 1944, or the Finance Act, 1944, as the case may be, did not so apply but shall be deemed to have been done, taken or commenced in exercise of the powers conferred by or under the ¹[***] Excises and Salt Act, 1944 or the Finance Act, 1944, as the case may be, as if it had applied to the said tracts with effect from the 1st day of April, 1944. Validation of certain acts and proceedings

¹ The word "Central" was omitted by Section 3, Second Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).