The Punjab Urban Immovable Property Tax (Validation of Lists) Act, 1943

Act 5 of 1943

Keyword(s):
Valuation Lists, Immovable Property
An Act to establish the validity of certain valuation lists made under the provisions of the Punjab Urban Immovable Property Tax Act, 1940.

It is hereby enacted as follows:

1. (1) This Act may be called the Punjab Urban Immovable Property Tax (Validation of Lists) Act, 1943.

   (2) It extends to the whole of [Haryana].

2. No valuation list made on or before the first day of April, 1943, in exercise of the powers conferred by the Punjab Urban Immovable Property Tax Act, 1940, shall be called in question in any proceedings whatsoever on the ground that the assessing authority concerned caused the draft valuation list to be prepared before the expiration of the period allowed for the delivery of the returns under section 8 of the said Act.

3. Where in any proceedings concluded before the commencement of this Act any such valuation list has been found to be invalid on such ground by any person or authority, such finding shall be void and of no effect.

1. For Statement of Objects and Reasons, see Government Gazette, Punjab, 1943, page 42 and for proceedings in Assembly, see Punjab Legislative Assembly Debates, Volume 21, pages 614-616.

2. Substituted for the word "Punjab" by the Haryana Adaptation of Laws Order, 1968.