The Punjab Urban Immovable Property Tax (Haryana Validation) Act, 1981

Act 11 of 1981

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Immovable Property, Tax, Validation
THE PUNJAB URBAN IMMOVABLE PROPERTY TAX (HARYANA VALIDATION) ACT, 1981
(Haryana Act No. 11 of 1981)

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(HARYANA VALIDATION) ACT, 1981

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ACT

to validate the charge, levy and collection of tax on buildings and lands in the rating area of Faridabad complex.

Be it enacted by the Legislature of the State of Haryana in the Thirty-second Year of the Republic of India as follows:—

1. This Act may be called the Punjab Urban Immoveable Property Tax (Haryana Validation) Act, 1981.

2. Notwithstanding anything contained in any law, judgement, decree or order of any court or other authority to the contrary, the tax charged, levied and collected by the State Government under the provisions of the Punjab Urban Immoveable Property Tax Act, 1940, in respect of the buildings and lands situated in the rating area of Faridabad Complex for the assessment years 1975-76 and 1976-77 on the basis of the amended valuation lists made applicable under the said Act, shall be deemed to have been validly charged, levied and collected as if the said lists were validly prepared under the said Act and accordingly,—

(i) all acts, proceedings or things done or action taken or which

may be done or taken by the State Government or by any officer of the State Government or by any authority, in connection with the charge, levy or collection of such tax shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law;

(ii) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax so collected; and

(iii) no court or authority shall enforce a decree or order directing the refund of any such tax so collected.