The Bombay Sales Tax (Amendment and Validating Provisions) Act, 1970

Act 1 of 1971

Keyword(s):
Sales Tax, Levy and Collection, Court

DISCLAIMER: This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.
An Act further to amend the Bombay Sales Tax Act, 1959.

WHEREAS, it is expedient further to amend the Bombay Sales Tax Act, 1959, for the purposes hereinafter appearing; It is hereby enacted in the Twenty-first Year of the Republic of India as follows:

1. (1) This Act may be called the Bombay Sales Tax (Amendment and Validating Provisions) Act, 1970.
(2) It shall be deemed to have come into force on the 18th day of November, 1970.

2. [The amendments have been incorporated in the principal Act.]

6. (1) Notwithstanding anything contained in any judgement, decree or order of any Court or Tribunal, no levy or collection of any purchase tax under section 14 of the principal Act on purchase price of the goods shall be deemed to be invalid or ever to have been invalid, merely on the ground that no rate of tax was prescribed in that section before its amendment by section 2 of this Act, and any such tax levied or collected or purporting to have been levied or collected shall be deemed to be and always to have been validly levied and collected; and accordingly—

...no suit or other proceeding shall be maintained or continued in any court or before any Tribunal against the State Government or any officer or servant or authority whatsoever for the refund of any tax so paid; and

...no Court or Tribunal shall enforce any decree or order directing the refund of any such tax.

(2) Nothing in this section or in section 2 of this Act shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the commencement of this Act, if such act or omission was not an offence under the principal Act but for the amendment made by section 2 of this Act; nor shall any person in respect of such act or omission be subject to a penalty greater than that which could have been inflicted on him under the law in force immediately before such commencement.

7. (1) Notwithstanding anything contained in any judgement, decree or order of any Court or Tribunal, any proceedings under any provisions of the principal Act commenced, continued, or completed by any officer without the proceedings being transferred to him and any order made by such officer in such proceedings or any order made by any officer to the best of his judgement in any reassessment proceedings and any tax levied or collected or purporting to have been levied or collected under any such order, before the commencement of this Act, shall not be deemed to be invalid or ever to have been invalid merely on the ground that the transfer of proceedings was not made in accordance with the provisions of the principal Act before its amendment by sections 3, 4 and 5 of this Act, if the transfer has in fact been effected in accordance with the provisions as now amended; or that the officer was not empowered to make the order in the reassessment proceedings to the best of his judgement, any such tax levied or collected or purporting to have been levied or collected shall be deemed to be and always to have been validly levied or collected; and accordingly—

---

no suit or other proceeding shall be maintained or continued in any Court or
before any Tribunal against the State Government or any officer or servant or
authority whatsoever for the refund of any tax so paid; and

no Court or Tribunal shall enforce any decree or order directing the refund of
any such tax.

(2) Nothing in this section or in sections 3, 4 and 5 of this Act shall render any
person liable to be convicted of any offence in respect of anything done or omitted
to be done by him, before the commencement of this Act, if such act or omission was
not an offence under the principal Act but for the amendment made by any of the
said sections; nor shall any person in respect of such act or omission be subject
to a penalty greater than that which could have been inflicted on him under the
law in force immediately before such commencement.

Repeal of 8. (1) The Bombay Sales Tax (Amendment and Validating Provisions) Ord-
Mah. Ord.
inance, 1970, is hereby repealed. Ord.
VII of 1970.

and saving.

(2) Notwithstanding such repeal, anything done or any action taken by or under
the principal Act, as amended by the said Ordinance, shall be deemed to have been
done or taken by or under the principal Act, as amended by this Act.