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

Act 5 of 1943

Keyword(s):
Valuation Lists, Immovable Property
THE PUNJAB URBAN IMMOVABLE PROPERTY TAX (VALIDATION OF LISTS) ACT, 1943

PUNJAB ACT 5 OF 1943.

[Received the assent of His Excellency the Governor on the 4th day of April, 1943, and was first published in the Government Gazette (Extraordinary) of the 6th day of April, 1943.]

An Act to establish the validity of certain valuation lists made under the provisions of the Punjab Urban Immoveable Property Tax Act, 1940.

It is hereby enacted as follows:

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

   (2) It extends to the whole of Punjab.

2. No valuation list made on or before the first day of April, 1943, in exercise of the powers conferred by the Punjab Urban Immoveable 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.

---

1For the Statement of Objects and Reasons, see Government Gazette (Extraordinary), Punjab, 1943, page 42, and for proceedings in Assembly see Punjab Legislative Assembly Debates, Volume XXI, pages 614—616.

2Substituted for the words "East Punjab" (which had been inserted for the words "the Punjab" by the Indian Independence (Adaptation of Bengal and Punjab Acts Order, 1948), by the Adaptation of Laws Order, 1950.