



The Dhrangadhra Municipality (Imposition of Taxes) (Validation) Act, 1977

Act 6 of 1978

Keyword(s):

Municipality, Relevant, Tax, Specified Period

Amendment appended: 8 of 2005

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PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 20th January, 1978 is hereby published for general information.

S. L. TALATI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 6 OF 1978.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 2nd February, 1978).

An Act to provide for the validation of taxes imposed by the Dhrangadhra Municipality till 30th April, 1965.

It is hereby enacted in the Twenty-eighth Year of the Republic of India as follows:—

1. This Act may be called the Dhrangadhra Municipality (Imposition of Short title. Taxes) (Validation) Act, 1977.

2. In this Act, unless the context otherwise requires,—

Definitions.

(a) "Municipality" means the Dhrangadhra Municipality as constituted or deemed to be constituted under the relevant municipal law;

(b) "relevant municipal law" means,—

(i) in relation to the period before the commencement of the Gujarat Municipalities Act, 1963, the Bombay District Municipal Act, 1901 as adapted and applied to the Saurashtra area of the State of Gujarat;

Guj.
34 of
1961.

Bom.
III of
1901.

(ii) in relation to the period after the commencement of the Gujarat Municipalities Act, 1963, the Gujarat Municipalities Act, 1963;

Guj.
34 of
1964.

(c) "specified period" means the period from 1st July, 1949 to 30th April, 1965;

(d) "tax" includes octroi.

Validation of
imposition
and collection
of tax by
Dhrangadhra
Municipality
during
specified
period.

3. Notwithstanding anything contained in any judgment, decree or order of a Court or any other authority or in any instrument having force by virtue of or under any law for the time being in force, no tax imposed and collected by the Municipality at any time during the specified period under the relevant municipal law or under or in pursuance of the rules or bye-laws made, or purported to have been made under such law shall be deemed to be, or shall be deemed ever to have been, invalidly imposed and collected on the ground,—

(i) that the procedure prescribed by or under law for the imposition or collection of tax was not valid; or

(ii) that the relevant resolution of the municipality either for fixing the rate of tax or for altering such rate was not made in accordance with the requirement of law; or

(iii) that the rules or bye-laws under which such tax was imposed and collected, or purported to have been imposed or collected, were not made under the relevant municipal law; or

(iv) that such rules or bye-laws were made without following the procedure required to be followed under law for the making for such rules or bye-laws or without complying with any other requirement of law; or

(v) that the sanction of the State Government, Collector or any other appropriate authority required for the imposition of the tax or for the fixation or alteration of the rate thereof or for the making of rules or bye-laws referred to above was not obtained; or

(vi) that the procedure followed for actual recovery of tax was not authorised by or under the relevant municipal law or the rules or bye-laws made thereunder; and

(a) the municipality shall be deemed to have been authorised by law during the specified period to impose and collect the tax by following the

procedure it had followed in imposing and collecting the tax and at the rates at which the tax had been collected; and

(b) the imposition and collection of the tax imposed during the specified period and collected at any time during or after such period or the rates at which it was imposed and collected shall not be called in question in any Court or before any authority solely on the ground that the Municipality was not authorised to impose and collect such tax on account of any of the grounds specified in clauses (i) to (vi);

and accordingly any tax imposed during the specified period which may not have been collected or recovered before the commencement of this Act shall be liable to be collected or recovered by the Municipality in accordance with the relevant municipal law and the rules or bye-laws made thereunder, at any time after the commencement of this Act.

Guj. Ord. No. 7 of 1977. **4. The Dhrangadhra Municipality (Imposition of Taxes) (Validation) Ordinance, 1977 is hereby repealed.** Repeal of Guj. Ord. No. 7 of 1977.

Extra No. 8

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PART IV

Acts of the Gujarat Legislature and Ordinances promulgated
and regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 24th February, 2005 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 8 OF 2005.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 21st February, 2005).

AN ACT

to repeal the Dhrangadhra Municipality (Imposition of Taxes) (Validation) Act, 1977.

It is hereby enacted in the Fifty-sixth Year of the Republic of India as follows :-

1. This Act may be called the Dhrangadhra Municipality (Imposition of Taxes) **Short title.**
(Validation) (Repeal) Act, 2005.
2. The Dhrangadhra Municipality (Imposition of Taxes) (Validation) Act, 1977 is **Repeal.**
hereby repealed.

Guj. 6 of
1978.

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