



The Kerala Motor Vehicles Taxation (Validation) Act, 2017

Act 2 of 2017

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ACT 2 OF 2017

THE KERALA MOTOR VEHICLES TAXATION (VALIDATION) ACT, 2017

An Act to validate all acts, proceedings or things done or taken by the Government or by any officer of the Government or any authority under the Government in connection with the levy and collection of motor vehicles tax on and from the 1st day of April, 2007 to the 23rd day of July, 2014.

Preamble.—WHEREAS, it is necessary to validate all acts, proceedings or things done or taken by the Government or by any officer of the Government or any authority under the Government in connection with the levy and collection of motor vehicles tax on and from the 1st day of April, 2007 to the 23rd day of July, 2014;

BE it enacted in the Sixty-eighth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Motor Vehicles Taxation (Validation) Act, 2017.

(2) It shall come into force at once.

2. *Validation of levy, collection, etc. of taxes on motor vehicles.*—Notwithstanding anything contained in the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) or in any other law for the time being in force or in any judgment, decree or order of any court, all taxes assessed, levied or collected on motor vehicles, in pursuance of clause (e) of section 2 of the said Act or purporting to have been assessed, levied or collected in pursuance of the said clause, on and from the 1st day of April, 2007 to the 23rd day of July, 2014, shall for all purposes be deemed to be, and to have always been, validly assessed, levied or collected, and accordingly,—

(a) all acts, proceedings or things done or taken by the Government or by any officer of the Government or any authority under the Government in connection with the assessment, levy or collection of such taxes shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law as if such tax were assessed, levied or collected under the said Act as amended by clause (b) of sub-section (1) of section 7 of the Kerala Finance Act, 2014. (29 of 2014);

(b) no suit or other proceeding shall be instituted, maintained or continued in any court against the Government or any person or authority whatsoever for the refund of any tax so paid; and

(c) no court shall enforce any decree or order directing the refund of any tax so paid.
