



The Tamil Nadu Panchayats (Validation of Local Cess Surcharge) Act, 1982

Act 27 of 1982

Keyword(s):

Validation Act, Levy and Collection of Local Cess Surcharge

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TAMIL NADU ACT NO. 27 OF 1982.*

THE TAMIL NADU PANCHAYATS (VALIDATION OF LOCAL CESS SURCHARGE) ACT, 1982.

[Received the assent of the Governor on the 29th April 1982. first published in the Tamil Nadu Government Gazette Extraordinary on the 4th May 1982 (Chithirai 21, Thunthubi, Thiruvalluvar Aandu—2013).]

An Act to validate the levy and collection of local cess surcharge under the Tamil Nadu Panchayats Act, 1958.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-third Year of the Republic of India as follows:—

1. This Act may be called the Tamil Nadu Panchayats Short title. (Validation of Local Cess Surcharge) Act, 1982.

2. Notwithstanding anything contained in clause (b) of sub-section (2) of section 1 of the Tamil Nadu Panchayats (Second Amendment and Validation) Act, 1970 (Tamil Nadu Act 12 of 1971) (hereinafter referred to as the 1971 Act) and in the notification of the State Government in the Rural Development and Local Administration Department, S.R.O. No. II—2 No. 167 (a) of 1971, dated the 21st August 1971, published at page 1 of Part II—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 21st August 1971, section 3 of the 1971 Act shall be deemed to have come into force on the 1st January 1960.

3. Notwithstanding anything contained in any judgment, decree or order of any court, no levy or collection of local cess surcharge by a panchayat union council under the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958) (hereinafter referred to as the 1958 Act) during the period commencing on the 1st January 1960 and ending with the 21st August 1971 shall be deemed to be invalid or ever to have been invalid on the ground only that no maximum has been prescribed for such local cess surcharge and such local cess surcharge levied or collected or purporting to have been levied or collected shall, for all purposes, be deemed to be and to have always been

*For Statement of Objects and Reasons, see *Tamil Nadu Government Gazette* Extraordinary, dated the 29th March 1982, Part IV—Section 1, page 170.

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validly levied or collected in accordance with law as if section 3 of the 1971 Act had been in force at all material times when such local cess surcharge was levied or collected and accordingly—

(a) all acts, proceedings or things done or taken by a panchayat union council or any authority, officer or person in connection with the levy or collection of any local cess surcharge shall, for all purposes, be deemed to be and to have always been done or taken in accordance with law ;

(b) no suit or other proceeding shall be maintained or continued in any court for the refund of any local cess surcharge so paid ;

(c) no court shall enforce any decree or order directing the refund of any local cess surcharge so paid ; and

(d) any local cess surcharge which becomes leviable under the 1958 Act as amended by the 1971 Act for any period not earlier than the 1st January 1960 and before the 21st August 1971 may be levied and collected in the manner provided under the 1958 Act as amended by the 1971 Act.