



The Tamil Nadu General Sales Tax (Validation) Act, 1987

Act 53 of 1987

Keyword(s):

Validation Act, Collection of Registration Fees

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 11th December 1987 and is hereby published for general information :—

ACT No. 55 OF 1987.

An Act to validate the collection of registration fees made under the Tamil Nadu General Sales Tax Act, 1959.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-eighth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu General Sales Tax (Validation) Act, 1987.

(2) It shall be deemed to have come into force on the 1st April 1986.

2. *Retrospective effect of certain amendments made in the Tamil Nadu Act 1 of 1959 and Validation.*—(1) The amendments made in clause (a) of section 3 of the Tamil Nadu General Sales Tax (Third Amendment) Act, 1986 (Tamil Nadu Act 41 of 1986) (hereinafter referred to as the amending Act) in so far as they relate to sub-section (1) of section 21 of the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereinafter referred to as the principal Act) shall be deemed to have come into force on the 1st April, 1986.

(2) Notwithstanding anything contained in any judgment, decree or order of any Court, Tribunal or other authority, all registration fees collected or purporting to have been collected under sub-section (1) of section 21 of the principal Act for the period commencing on the 1st April, 1986 and ending with the 16th June 1986 shall, for all purposes be deemed to be, and to have always been validly collected in accordance with law as if sub-section (1) of section 21 of the principal Act as amended by the amending Act had been in force at all material times when such fees were collected and accordingly —

(a) all acts, proceedings or things done or taken by any authority in connection with the collection of such fees shall, for all purposes, be deemed to be and to have always been validly done or taken in accordance with law;

(b) no suit or other proceeding shall be maintained or continued in any Court, Tribunal or other authority for the refund of any fees so paid :

(c) no Court, Tribunal or other authority shall enforce any decree or order directing refund of any fee so paid.

(By order of the Governor)

S. VADIVELU,
*Commissioner and Secretary to Government,
Law Department.*

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