

# Education Cess (Validation) Act, 1977

GUJARAT

India

## Education Cess (Validation) Act, 1977

### Act 3 of 1977

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An Act to validate the collection of tax under section 15, and the recovery of penalty under section 16, of the Gujarat Education Cess Act, 1962 in certain cases. It is hereby enacted in the Twenty-eighth Year of the Republic of India as follows:

**Section 1. Short title**—This Act may be called the Gujarat Education Cess (Validation) Act, 1977.

**Section 2. Definition**—In this Act, unless the context otherwise requires, (1) Education Cess Act means the Gujarat Education Cess Act, 1962 (Guj. XXXV of 1962); (2) section means a section of the Education Cess Act; (3) words and expressions used but not defined in this Act shall have the meanings assigned to them in the Education Cess Act.

**Section 3. Validation of collection of tax and penalty under the Education Cess Act in certain cases**—(1) Notwithstanding anything contained in any judgement, decree or order of any court, the collection of any tax under section 15 and the recovery of any penalty under section 16 made before the commencement of this Act, by the Collector in any urban area, in pursuance of a direction issued to him by the State Government under the proviso to clause (b) of sub-section (1) of section 15, shall, for all purposes, be deemed to be, and to have always been, validly made by the Collector as if, at all material times when such collection or recovery was made, clause (b) of sub-section (2) of section 15 had provided that where a direction under the proviso to clause (b) of sub-section (1) of section 15 has been issued, the collection of the tax (including any penalty) shall be made in such manner as the Collector may, having regard, as far as possible, to the provisions relating to the assessment and collection of property tax in the relevant local authority law, consider reasonably proper and appropriate in the circumstances of the case; and accordingly (a) the validity of the collection of such tax (including any penalty) or of any proceeding or action taken or thing done, or purported to have been taken or done, for the purpose of such collection, before the commencement of this Act, shall not be called in question merely on the ground (i) that no valid or effective rules were made or prescribed for the purpose of collection of such tax, or (ii) that the Collector had collected the tax or penalty in such manner as he deemed reasonably proper or appropriate, or in accordance with the provisions of, or the principles underlying the provisions of, the relevant local authority law relating to the assessment or collection of property tax; (b) no suit or other proceeding shall be maintained or continued in any court against the State Government or any officer or authority whatsoever for the refund of tax or penalty the collection or recovery of which is validated by this Act; and (c) no court shall enforce any decree or order directing the refund of any such tax or penalty. (2) For the removal

of doubts, it is hereby declared that nothing contained in sub-section (1) shall be construed as preventing any person from claiming the refund of any amount paid by him in excess of the amount due from him as tax on lands or buildings under section 15 or as penalty under section 16. Section 4. Repeal The Gujarat Education Cess (Validation) Ordinance, 1977 (Guj. Ord. No. 9 of 1977) is hereby repealed and the provisions of section 7 of the Bombay General Clauses Act, 1904 (Bom. I of 1904) shall apply to such repeal as if that Ordinance were an enactment.

**1. (Received the assent of the Governor on 19th January, 1978 and published in the Gujarat Government Gazette on the 24th January 1978)**