

# Punjab District Boards (Tax Validating) Act, 1955

HARYANA

India

## Punjab District Boards (Tax Validating) Act, 1955

### Act 27 of 1955

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Punjab District Boards (Tax Validating) Act, 1955 Punjab Act No. 27 of 1955 Statement of Objects and Reasons. - According to the provisions of Section 31(6)(a) of the Punjab District Boards act, 1883 (Act XX, 1883), where the proposals of a District Board in respect of a tax, which includes any cess or fee, have been sanctioned by the Government, the Government have to -(a) notify the imposition of the tax in accordance with the proposals; and (b) in the notification, specify a date not less than 3 months from the date of notification on which the tax is to come into force. In the first notification mentioned in column 2 of the Schedule to the Bill, which pertained to the imposition of professions tax by the District Board, Karnal, the specified operative date was 12th March, 1948, which was less than 3 months from the date (viz, 19th December, 1947) of publication of the Gazette in which the notification appeared. In the second and third notifications which pertained to levy of license fee with regard to the erection or re-erection and working of engines by the District Board, Karnal, and the District Board, Gurdaspur, respectively, no date was specified. Non-compliance with the provisions of Section 31(6)(a) *ibid* has rendered the said notifications invalid. 2. The object of the Punjab District Boards (Tax Validating) Bill, 1955, is to validate the imposition of the abovementioned tax and fee, the imposition of which was within the powers of the District Board concerned. Published vide Punjab Government Gazette (Extraordinary) September 29, 1955, p. 722. Received the assent of the Governor of Punjab on the 11th November, 1955 and was first Published in the Punjab Government Gazette (Extraordinary) of the 11th November, 1955. An Act to validate the imposition of certain taxes by the District Boards in Punjab. Be it enacted by the Legislature of the State of Punjab in the Sixth Year of the Republic of India as follows :

### 1. Short title.

- This Act may be called the Punjab District Boards (Tax Validating) Act, 1955.

## 2. Validation of taxes imposed by certain District Boards.

- Notwithstanding anything contained in the Punjab District Boards Act, 1883 (Act XX of 1883), the taxes imposed by District Boards specified in the first column of the Schedule, the imposition of which was notified in the notifications specified in each case in the second column of the Schedule, shall be deemed to have been legally imposed with effect from the dates so specified in the third column of the Schedule in each case as the date from which such taxes were imposed or were to come into force, and to remain legally in force, until altered, repealed or amended by competent authority.

### Schedule

Name of District Board	Number and date of notification	Date of commencement
District Board, Karnal.	No. 2105-B and C-47/10850, dated the 16th December, 1947.	12th March, 1948.
District Board	Karnal	No. 8629-LB-51/II-6017, dated the 3rd November, 1951.
District Board, Gurdaspur.	No. 1724-LG (B)-52/1608, dated the 16th April, 1952.	19th May, 1957.