

# Amending Acts To Tamil Nadu Entertainments Tax Act, 1939

TAMILNADU

India

## Amending Acts To Tamil Nadu Entertainments Tax Act, 1939

### Rule

### AMENDING-ACTS-TO-TAMIL-NADU-ENTERTAINMENTS-TAX-ACT-1939 of 1939

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Amending Acts To Tamil Nadu Entertainments Tax Act, 1939 Provision of The Tamil Nadu Entertainments Tax (Amendment) Act, 1953 (Tamil Nadu Act XIII of 1953) Not Incorporated in the Principal Act

### 2. Amendment of section.

- In section 1 of the Tamil Nadu Entertainments Tax (Amendment) Act, 1949 (Tamil Nadu Act XVII of 1949), as amended by the Tamil Nadu Entertainments Tax (Amendment) Act, 1950 (Tamil Nadu Act XIII of 1950), for sub-section (3) including the proviso thereto, the following sub-section shall be substituted, namely: -(3) This Act shall cease to have effect on the 31st March 1955; and section 8 of the Tamil Nadu General Clauses Act 1891 (Tamil Nadu Act I of 1891) shall apply upon such cesser of operation as if this Act had then been repealed by a Tamil Nadu Act. Provision of The Tamil Nadu Entertainment Tax (Amendment) Act, 1966 (Tamil Nadu Act 20 of 1966) Not Incorporated in the Principal Act

### 7. Validation of levy, assessment and collection of certain taxes. -

**Notwithstanding anything contained in this Act or in the principal Act or in any judgement, decree or order of any Court, no assessment or reassessment or collection of any tax due on any payment for admission to any entertainment or any cinematograph exhibition which has escaped assessment to tax, or which has been assessed at a rate lower than the rate at which it is assessable, under section 4 or 4 - A of the principal Act, made**

**at any time after the date of the commencement of the principal Act and before the date of the publication of this Act in the Fort St. George Gazette shall be deemed to be invalid or ever to have been invalid on the ground only that such assessment or reassessment or collection was not in accordance with law and such tax assessed or re-assessed or purporting to have been assessed or re-assessed or collected shall, for all purposes, be deemed to be and to have always been validly assessed or re-assessed or collected; and accordingly, -**

(a)all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment or re-assessment or collection of such tax 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 against the State 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.Provision of the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1979 (Tamil Nadu Act 32 of 1975) Not Incorporated in the Principal Act

**4. Special provision regarding payment of tax. - For the removal of doubts, it is hereby declared that if any proprietor of cinematograph exhibition was paying tax at the rates specified in section 5-A of the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939), as in force immediately before the 21st July 1975, such proprietor shall, with effect on and from the 21st July 1975, be liable to pay taxes in accordance with the provisions of that Act and of the Tamil Nadu Local Authorities Finance Act, 1961 (Tamil Nadu Act 52 of 1961), as amended by this Act.**

Provisions of The Tamil Nadu Entertainments Tax (Amendment) Act,1979(Tamil Nadu Act 31 of 1979) Not Incorporated in the Principal Act

**7. Adjustment of tax collected under Tamil Nadu Act X of 1939. - Any amount collected or purporting to have been collected from any person in respect of cinematograph exhibitions held in the open air theatres, under the provisions of section 5-A or 5-B of the principal Act at any time after the 26th December 1977 and before the date of the publication of this Act in the Tamil Nadu Government Gazette, shall be adjusted towards the tax due from such person under the said section 5-A or 5-B of the principal Act as amended by this Act and if on such adjustment, the amount is in excess of the tax due from such person under the said section 5-A or 5-B of the principal Act as amended by**

**this Act, such excess or if no such adjustment be made, such amount, shall be refunded to the person concerned.**

**8. Validation of levy, assessment and collection of certain taxes. -**

**Notwithstanding anything contained in the principal Act or in any judgement, decree or order of any Court or other authority, no assessment, re-assessment, levy or collection of any tax made or purporting to have been made under the provisions of section 5-A or 5-B of the principal Act, at any time after the 26th December 1977 and before the date of the publication of this Act in the Tamil Nadu Government Gazette, shall be deemed to be invalid or ever to have been invalid on the ground only that such assessment, re-assessment, levy or collection was not in accordance with law and such tax assessed, re-assessed, levied or collected or purporting to have been assessed, re-assessed, levied or collected shall, for all purposes, be deemed to be and always to have been validly assessed, re-assessed, levied or collected and accordingly -**

(a)all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the assessment, re-assessment, levy or collection of such tax 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 against the State 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.Provision of The Tamil Nadu Entertainments Tax (Amendment) Act, 1983 (Tamil Nadu Act 1 of 1983) Not Incorporated in the Principal Act

**6. Repeal and saving. - (1) The Tamil Nadu Entertainments Tax (Third Amendment) Ordinance, 1982 (Tamil Nadu Ordinance 11 of 1982) is hereby repealed.**

(2)Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.Provisions of The Tamil Nadu Entertainments Tax (Special Provisions and Validation) Act, 1986 (Tamil Nadu Act 73 of 1986) Not Incorporated in the Principal Act

**2. Special provisions in regard to the levy and collection of tax in respect of certain areas. - Notwithstanding anything contained in the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act) or in the Tamil Nadu Entertainments Tax (Amendment) Act, 1979 (Tamil Nadu Act 31 of 1979) (hereinafter referred to**

**as the amending Act), -**

(1) item 2 under the heading "Coimbatore district" in PART A to Schedule I to the principal Act which has been originally inserted in the principal Act by the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1978 (Tamil Nadu Act 5 of 1978) and which has been subsequently substituted by a new item by sub-clause (i) of clause (a) of section 5 of the amending Act shall be, and shall be deemed always to have been, omitted from the said PART A of the said Schedule I to the principal Act with effect on and from the 1st April 1978; and (ii) item 3 under the heading "Thanjavur district" in PART A to Schedule I to the principal Act which has been originally inserted in the principal Act by the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1979 (Tamil Nadu Act 5 of 1978) and which has been subsequently omitted by sub-clause (ii) of clause (a) of section 5 of the amending Act, shall be, and shall be deemed always to have been omitted from the said PART A to the said Schedule I to the principal Act with effect on and from the 1st April 1978.

**3. Validation of levy, assessment and collection of certain taxes in respect of certain local areas. - Notwithstanding anything contained in the principal Act or in the amending Act or in any judgement, decree or order of any Court or other authority, no assessment, re-assessment, levy or collection of any tax made or purporting to have been made in respect of local areas falling within the jurisdiction of Mettupalayam Municipality in the Coimbatore district and the Tiruvarur Municipality in the Thanjavur district under the provisions of the principal Act at any time between 1st April 1978 and the 28th May 1979 shall be deemed to be invalid or ever to have been invalid on the ground only that such assessment, re-assessment, levy or collection was not in accordance with law and such tax assessed, re-assessed, levied or collected or purporting to have been assessed, re-assessed, levied or collected shall, for all purposes, be deemed to be and always to have been validly assessed, re-assessed, levied or collected and accordingly, -**

(a) all acts, proceedings or things done or taken by the State Government, or by any other authority in connection with the assessment, re-assessment, levy or collection of such tax in respect of the local areas falling within the jurisdiction of such municipalities 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 against the State 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.