

Ambala District Board Tax Validation Act, 1956

HARYANA

India

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Act 21 of 1956

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Ambala District Board Tax Validation Act, 1956 Act 21 of 1956 Statement of Objects and Reasons. - By virtue of the Punjab Government notification No. 2501-LB-53/23549, dated the 16th April, 1953, the Punjab Government notified the imposition of Professions Tax by the District Board, Ambala, under section 31 (6) of the Punjab District Act, 1883 (Act XX of 1883). According to the said notification the tax was to come into force on the 15th May, 1953. Section 31 (6) of the said Act requires that when the proposals of a District Board in respect of a tax has been sanctioned by Government, Government shall notify the imposition of the tax in accordance with the proposals, and shall in the notification specify a date not less than three months from the date of the notification on which the tax shall come into force.

2. The date specified in the notification for enforcement of the tax imposed by the Board fulfil the requirements of section 31 (6) (a) of the Punjab District Boards Act, 1883, and as such it is invalid.

3. The object of the Ambala District Board Tax Validating Bill, 1956, is to validate the imposition of the said tax which the District Board was competent to impose. Punjab Government Gazette Extraordinary), dated the 2nd April, 1956. Received the assent of the Government of Punjab on the 7th September, 1956, and was first published in the Punjab Government Gazette Extraordinary, dated the 18th September, 1956. An Act to validate the imposition of the tax on professions, etc., by the District Board, Ambala, in the Ambala District. Be it enacted by the Legislature of the State of Punjab in the Seventh Year of the Republic of India as follows :-

1. Short title.

- This Act may be called the Ambala District Board Tax Validation Act, 1956.

2. Validation of "Profession Tax" imposed by the District Board Ambala.

- Notwithstanding anything contained in the District Board Act, 1883, or any judgment, decree or order of a Civil Court the tax imposed by the District Boards Act, 1883, or any judgment, decree or order of a Civil Court, the tax imposed by the District Board Ambala, the imposition of which was notified in the Punjab Government notification No. 2501-LB-53/23549, dated the 16th April, 1953 shall be deemed to have been legally imposed with effect from the 15th May, 1953, and shall remain in force until repealed or amended by a competent authority.