

Education Cess (Validation) Act, 1976

GUJARAT

India

Education Cess (Validation) Act, 1976

Act 7 of 1976

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An Act to re-enact the Gujarat Education Cess (Validation) Act, 1974(President's Act No. 11 of 1974).It is hereby enacted in the Twenty-seventh Year of the Republic of India as follows:Section 1. Short titleThis Act may be called the Gujarat Education Cess (Validation) Act, 1976.Section 2. Validation of collection and recovery of education by officers who were not Collectors(1)Notwithstanding anything contained in any judgment, decree or order of any court, no collection or recovery of tax made or purporting to have been made under section 15 of the Gujarat Education Cess Act, 1962 (Guj. XXX of 1962) (hereinafter referred to as the said Act) or of penalty made or purporting to have been made under section 16 of the said Act and no proceedings taken for such collection or recovery and no other action taken or thing done in the course of such proceedings, by an officer, not being the Collector or an officer referred to in clause (iii) of section 2 of the said Act, in the exercise or performance, or purported exercise or performance, of the powers and functions of the Collector under the said Act, before the commencement of this Act, shall be deemed to be, or to have ever been, invalid or without jurisdiction, merely on the ground that the said officer was not the Collector as defined in clause (iii) of section 2 of the said Act and that the collection or recovery of tax or penalty made, the proceedings or action taken or the thing done as aforesaid by such officer was without jurisdiction, and accordingly,(a)the validity of any such collection, recovery, proceeding, action or thing made, taken or done or purported to have been made, taken or done shall not be called in question in any court merely on any of the grounds aforesaid;(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 any such tax or penalty so collected or recovered; and(c)no court shall enforce a 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 refund of any amount paid by him in excess of the amount due from him as tax on land and buildings under section 15 of the said Act or as penalty under section 16 thereof.Section 3. Repeal of President's Acts No. 11 of 1974The Gujarat Education Cess (Validation) Act, 1974 (Act No. 11 of 1974) 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 Act were an enactment.

1. (Received the assent of the Governor on 5th March, 1976 and published in the Gujarat Government Gazette on the 12th March, 1976)