Uttar Pradesh Recovery of Taxes and Other Public Moneys (Amendment and Validation) Act, 1970

UTTAR PRADESH India

Uttar Pradesh Recovery of Taxes and Other Public Moneys (Amendment and Validation) Act, 1970

Act 15 of 1970

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Uttar Pradesh Recovery of Taxes and Other Public Moneys (Amendment and Validation) Act, 1970 (U.P. Act No. 15 of 1970) Last Updated 9th December, 2019 (Passed in Hindi by the Uttar Pradesh Legislative Assembly on March 11, 1970 and the Uttar Pradesh Legislative Council on March 20, 1970). (Received the Assent of the President on April 7, 1970, under Article 201 of the Constitution of India and was published in the Uttar Pradesh Gazette Extraordinary, dated April 8, 1970). An Act further to amend the Public Moneys (Recovery of Dues) Act, 1965, and to provide for the bar of civil suits for the recovery of certain taxes and to validate certain proceedings. It is hereby enacted in the Twenty-first Year of the Republic of India as follows:-

1. Short title.

- This Act may be called the Uttar Pradesh Recovery of Taxes and Other Public Moneys (Amendment and Validation) Act, 1970.

2. Amendment of U.P. Act XXV of 1965.

- Section 3 of the Public Moneys (Recovery of Dues) Act, 1965, is, with effect from December 4, 1965, repealed and re-enacted with the modification that -(i)in sub-section (1), the words "without prejudice to any other mode of recovery under any other law for the time being in force" shall be omitted; (ii) after sub-section (2), the following sub-section shall be inserted, namely:-"(3) No suit for the recovery of any sum due as aforesaid shall lie in the civil court against any person referred to in sub-section (1): Provided that noting in this section shall -(a)be construed to bar a suit or affect any other right or remedy against such person or any other person in respect of a mortgage, charge or pledge in favour of the State Government, the Corporation, a Government Company, the State Bank of India or any other scheduled bank; or (b)be construed to bar a suit or affect any other right or

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remedy against any other person in respect of a contract of indemnity or guarantee entered into in relation to an agreement referred to to sub-section (1)."

3. Bar of civil suit in certain cases.

(1)No suit shall lie or be deemed, at any time after January 25, 1950, over to have lain in the civil court for the recovery of -(a)any tax, cess, fee, duty or any other impost, by whatever name called, charged, levied or collected by or under any Uttar Pradesh Act, whether passes before or after the commencement of the Constitution, where any enactment provides for the recovery thereof as arrears of revenue;(b)taqavi or any other dues of any nature whatsoever, other than dues referred to in clause (a) or in the Public Moneys (Recovery of Dues) Act, 1965, where any Uttar Pradesh enactment, whether passed before or after the commencement of the Constitution, provides for the recovery thereof as arrears of revenue.(2)Every such enactment providing for the recovery of sums referred to in sub-section (1) as arrears of revenue is, with effect from the original date of its commencement, repealed and re-enacted so as to have effect subjection to the provisions of sub-section (1).(3)Nothing in this section shall be construed to apply in relation to any enactment which had either expired or been repealed before the commencement in this Act.

4. Validation.

- Notwithstanding any judgement, decree or order of any court, any proceeding for the recovery of any sum referred to in section 3 of the Public Money (Recovery of Dues) Act, 1965 or in section 3 of this Act as arrears of revenue taken or purporting to be taken before the commencement of this Act and as thing done or any action taken or purporting to taken in pursuance of or consequence of such proceeding shall be deemed to be and always to have been done or taken under and by virtue of the provisions of the relevant enactment a reenacted by section 2 or section 3, as the case may be, and to be and always to have been as valid as if the provisions of this Act were in force at all material times.

5. Savings.

- Nothing is section 2 and 3 shall be construed to affect the validity of executability of any decree passed in a suit by a civil court before the commencement of this Act for the recovery of any sum referred to therein: Provided that notwithstanding anything contained in any Uttar Pradesh Act, no proceeding shall be maintainable for the recovery of any such judgement debt as arrears of revenue.

6. Repeal of U.P. Ordinance no. I of 1970.

- The Uttar Pradesh Recovery of Taxes and Other Public Money (Amendment and Validation) Ordinance, 1970 is hereby repealed.