

# **The Gujarat Imposition of Taxes by Municipalities (Validation) Act, 1964**

GUJARAT

India

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### **Act 2 of 1964**

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The Gujarat Imposition of Taxes by Municipalities (Validation) Act, 1963Gujarat Act No. 2 of 1964(First published, after having received the assent of the Governor in the Gujarat Government Gazette on the 29th January, 1964.)An Act to validate the imposition and collection of taxes or rates imposed by municipalities in certain casesIt is hereby enacted in the Fourteenth Year of the Republic of India as follows:-

### **1. Short title and commencement.**

- This Act may be called the Gujarat Imposition of Taxes by Municipalities (Validation) Act, 1963.(2)It shall come into force at once.

### **2. Definitions.**

- In this Act, unless the context otherwise requires,-(1)"annual letting value" means the letting value or gross annual letting value or rateable value of buildings and lands as determined in accordance with the provisions of the relevant municipal law;(2)"municipality" means-(i)a municipal corporation constituted for a city, or(ii)a municipality constituted for a municipal borough or municipal district, or(iii)a committee constituted for a notified area, under the relevant municipal law;(3)"relevant municipal law" means-(i)in relation to a city as constituted under the Bombay Provincial Municipal Corporations Act, 1949 (Bombay LIX of 1949), the Bombay Provincial Municipal Corporations Act, 1949 (Bombay LIX of 1949);(ii)in relation to a municipal borough-(a)in the Bombay area of the State, the Bombay Municipal Boroughs Act, 1925 (Bombay XVIII of 1925);(b)in the Saurashtra area of the State, the Bombay Provincial Municipal Boroughs Act, 1925 (Bombay XVIII of 1925) as adapted and applied to that area;(c)in the Kutch area of the State, the Bombay Provincial Municipal Boroughs Act, 1925 (Bombay XVIII of 1925);(iii)in relation to a

municipal district or notified area-(a)in the Bombay area of the State, the Bombay District Municipal Act, 1901 (Bombay Ill of 1901)(b)in the Saurashtra area of the State, the Bombay District Municipal Act, 1901 (Bombay Ill of 1901) as adapted and applied to that area.

### **3. Validation of imposition and collection of taxes or rates by municipalities in certain cases.**

- Notwithstanding anything contained in any judgement, decree or order of a Court or Tribunal or any other authority, no tax or rate assessed or purporting to have been assessed by a municipality under the relevant municipal law or any rules made thereunder on the basis of the capital value of a building or land, as the case may be, or on the basis of a percentage of such capital value, and imposed, collected or recovered by the municipality at any time before the commencement of this Act shall be deemed to have been in validly assessed, imposed collected or recovered by reason of the assessment being based on the capital value or the percentage of the capital value, and not being based on the annual letting value, of the building or land, as the case may be, and the imposition, collection and recovery of the tax or rate so assessed and the provisions of the rules made under the relevant municipal law under which the tax or rate was so assessed shall be valid and shall be deemed to always to have been valid and shall not be called in question merely on the ground that the assessment of the tax or rate on the basis of the capital value of the building or land, as the case may be, or on the basis of a percentage of such capital value was not authorised by law; and accordingly any tax or rate, so assessed before the commencement of this Act and leviable for a period prior to such commencement but not collected or recovered before such commencement, may be collected and recovered in accordance with the relevant municipal law, and the rules made thereunder.