

Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 2006

ANDHRA PRADESH

India

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Act 33 of 2006

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Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 2006(Act No. 33 of 2006)The following Act of the Andhra Pradesh Legislative Assembly received the assent of the Governor on the 17th September, 2006 and the said assent is hereby first published on the 19th September, 2006 in the Andhra Pradesh Gazette for general information.Published in A.P. Gazette Part IV-B, Extraordinary No. 44, dated 19-9-2006.An Act further to amend the Andhra Pradesh Motor Vehicles Taxation Act, 1963.Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fifty seventh Year of the Republic of India as follows:

1. Short title and commencement:

(1)This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 2006.

2. (a) Section 3-A inserted by the Section 3 of this Act shall be deemed to have come into force with effect from 1st June, 2002.

(b)Clause (1) of Section 4 of this Act shall be deemed to have come into force with effect from 10th April, 2001.(c)The remaining provisions of this Act shall be deemed to have come into force with effect from 25th May, 2006.Sections 2 to 6 relating to Amendments to the Principal Act have been incorporated at appropriate places.

7. Validation of Tax levied and collected:

- Notwithstanding anything contained in any judgment, decree, order of any court, Tribunal or other authority to the contrary, the levy and collection of tax on any motor vehicle where contract carriages covered by inter-State, State-wide, District-wide permits and idle Contract carriages are

misused as Stage carriages as specified in entry (iv) in explanation (vi) under item 4(v) of the Schedule appended to the notification issued in G.O.Ms.No. 75, TR&B, dated 27.4.1993 as amended by G.O.Ms.No. 152, TR&B, dated 1.12.2001 which was subsequently amended in G.O.Ms.No.77, TR&B, dated 1.6.2002, shall never be deemed to be invalid or never to have become invalid by reason only of the fact that such levy and collection of tax was made without a specific charging provision in the principal Act and accordingly, the levy and collection of such tax made on such Motor Vehicles as specified in the aforesaid Government order shall be deemed to have been lawfully levied and collected and accordingly:-(a)no suit or other proceeding shall be maintained or continued in any Court against the State Government or any person or authority what so ever for the refund of any tax on Motor Vehicle; and(b)no Court shall enforce any decree or order directing the refund of such tax.

8. Repeal of Ordinance 6 of 2006:

- The Andhra Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 2006 is hereby repealed.