

Gujarat Education Cess (Amendment) Act, 1963

GUJARAT

India

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Act 26 of 1963

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An Act further to amend the Gujarat Education Cess Act, 1962. It is hereby enacted in the Fourteenth Year of the Republic of India as follows:-* [Received the assent of the President on 3rd May, 1963 and published in the "Gujarat Government Gazette" on the 8th May 1963]

1. Short title.- This Act may be called the Gujarat Education Cess (Amendment) Act, 1963.

2. Amendment of Motion 6 of Guj. XXXV 1962.- To section 5 of the Gujarat Education Cess Act, 1962 (Guj. XXXV of 1962) (hereinafter referred to as "the principal Act"), the following explanation shall be, and shall be deemed always to have been, added, namely:-

"Explanation.-In this section "alienation of land revenue" includes any concession granted by or under any law for the time being in force so as to render any land not liable to the payment of any revenue or liable to the payment of land revenue at a sum lower than the sum of full assessment leviable on such land; and such land shall be deemed to be wholly or, as the case may be, partially exempt from the payment of land revenue for the purpose of this section."

3. Amendment of section 7 of Guj. XXXV of 1962.- In section 7 of the principal Act, in sub-section (1)-

(i) in clause (i) after words, "residential purpose or" the words "for a village industry or for" shall be and shall be deemed always to have been, inserted; and (ii) in clause (iv), for the words "any profession" the words "any trade, profession shall be and shall be deemed always to have been substituted.

4. Insertion of new section 26-A in Guj. XXXV of 1962.- After section 26 of the principal Act, the following section shall be inserted, namely:-

"26A. Validity of surcharge or tax not levied in the same year.- Nothing in the relevant Code, or the relevant local authority law shall affect the assessment, levy, collection or recovery, of any surcharge or tax leviable under this Act for any year or part thereof merely by reason of the fact that the surcharge or as the case may be, tax was not, assessed or the demand therefor was not made during the year or part for which it was leviable."