

**ANDHRA PRADESH CESS VALIDATION ACT, 1974****17 of 1974****[23rd April, 1974]**

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**ANDHRA PRADESH CESS VALIDATION ACT, 1974****17 of 1974****[23rd April, 1974]**

An Act to validate assessment of cesses made under the Andhra Pradesh (Andhra Area) District Boards Act, 1920 and the Andhra Pradesh (Telangana Area) District Boards Act, 1955 as applied under the Andhra Pradesh Panchayat Samithis and Zilla Parishads Act, 1959. Be it enacted by the Legislature of the State of Andhra Pradesh in the Twenty-fifth Year of the Republic of India as follows.-

**1. Short title and commencement :-**

(1) This Act may be called the Andhra Pradesh Cess Validation Act, 1974.

(2) It shall be deemed to have come into force on the 21st September, 1961.

**2. Validation :-**

Notwithstanding in any judgment, decree, or order of any Court or other authority to the contrary--

(1) the provisions of the Andhra Pradesh (Andhra Area) District Boards Act, 1920 and the Andhra Pradesh (Telangana Area) District Boards Act, 1955, as applied to the Panchayat samithis and Zilla Parishads under Section 61 of the Andhra Pradesh Panchayat Samithis and Zilla Parishads Act, 1959, shall be deemed to have been amended, with effect on and from the 21st September, 1961

by Sections 2 and 3 of the District Boards and Panchayats (Andhra Pradesh Amendment) Act, 1961 and with effect on and from the 1st July, 1962, by Section 18 of the Andhra Pradesh Land Revenue (Enhancement) Act, 1967;

(2) any land cess or local cess levied and collected and anything done or any action taken in pursuance thereof in any Gram Panchayat, Panchayat Samithi or Zilla Parishad, in exercise of any powers conferred by or under the Andhra Pradesh (Andhra Area) District Boards Act, 1920 and the Andhra Pradesh (Telangana Area) District Boards Act, 1955 hereinafter referred to as the Acts aforesaid) as amended by Sections 2 and 3 of the District Boards and Panchayats (Andhra Pradesh Amendment) Act, 1961 and Section 18 of the Andhra Pradesh Land Revenue (Enhancement) Act, 1967 (hereinafter referred to as the latter Acts) shall be deemed to be and to have always been levied and collected or done or taken--

(a) during the period commencing on the 21st September, 1961 and ending with the 30th June, 1962 in the exercise of the powers conferred by or under the Acts aforesaid as amended by the District Boards and Panchayats (Andhra Pradesh Amendment) Act, 1961; and

(b) on or after the 1st July, 1962, in the exercise of the powers conferred by or under the Acts aforesaid as amended by the Andhra Pradesh Land Revenue (Enhancement) Act, 1967; as if the Acts aforesaid as amended by the latter Acts were in force in the Gram Panchayats, Panchayat Samithis and Zilla Parishads on the date on which such land cess or local cess was levied and collected or such thing was done or such action was taken; and all arrears of land cess or local cess and other amounts due under the Acts aforesaid, as amended and applied, at the commencement of this Act, may be recovered as if they had accrued under the Act aforesaid as so amended and applied;

(3) no suit or other proceedings shall be maintained or continued in any Court or before any authority for the refund of any such land cess or local cess;

(4) no Court shall enforce any decree or order directing the refund of any such land cess or local cess.