

Bihar Sales Tax (Validation) Act, 1981

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Bihar Sales Tax (Validation) Act, 1981

An Act to validate certain actions taken under various Bihar Sales Tax Ordinances. BE it enacted by the Legislature of the State of Bihar in the Thirty-second Year of the Republic of India as follows:-

1. Short Title :-

This Act may be called the Bihar Sales Tax (Validation) Act, 1981.

2. Validation Of Certain Actions Taken Under Bihar Ordinance No.-115 Of 1980 And Other Ordinances On The Subject Promulgated Earlier :-

(1) Notwithstanding anything contained in sub-section (3) of section 1 of the Bihar Sales Tax Ordinance, 1977 (Bihar Ordinance No. 38 of 1977), and subsequent Ordinances on the subject promulgated by the Governor of Bihar including the Bihar Sales Tax Third Ordinance, 1980 (Bihar Ordinance No. 115 of 1980), between the period commencing from the 9th January, 1977, when the Bihar Sales Tax Ordinance, 1977 (Bihar Ordinance No. 38 of 1977), was promulgated and ending on 11th August, 1980, when the Bihar Sales Tax Third Ordinance, 1980 (Bihar Ordinance No. 115 of 1980), was promulgated, all the said Ordinances shall be incorporated in and form part of this Act and this Act shall operate retrospectively in terms of the incorporated Ordinances respectively for the periods commencing with the dates of their publications in the official Gazette in the same ways and to the same extent as if these incorporated ordinances had been immediately brought into operation from their respective dates of publication in the official Gazette and all orders made, directions and notifications issued, taxes and penalties imposed, rights acquired, liabilities incurred or proceedings taken under any provisions of the aforesaid period and

till the commencement of this Act shall always be deemed to have been made, issued, imposed, acquired, incurred or taken, as the case may be, according to law as if this Act had been in operation at all material times. (2) The provisions of this section shall have effect notwithstanding anything contained in any judgment, decree or order of any court, tribunal or any other authority.

3. Repeal And Savings :-

(1) The Bihar Sales Tax (Validation) Second Ordinance, 1981 (Bihar Ordinance No. 121 of 1981) (See 1981 48 STC Statutes 31.), is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken in the exercise of any powers conferred by or under the said Ordinance shall be deemed to have been done or taken in exercise of the powers conferred by or under this Act as if this Act was in force on the day on which such thing or action was done or taken.