

**DHRANGADHRA MUNICIPALITY (IMPOSITION OF TAXES)
(VALIDATION)ACT, 1977**

6 of 1978

[2nd February, 1978]

CONTENTS

1. Short title
2. Definitions
3. Validation of imposition and collection of tax by Dhrangadhra Municipality during specified period
4. Repeal of Gujarat Ord. No. 7 of 1977

**DHRANGADHRA MUNICIPALITY (IMPOSITION OF TAXES)
(VALIDATION)ACT, 1977**

6 of 1978

[2nd February, 1978]

An Act to provide for the validation of taxes imposed by the Dhrangadhra Municipality till 30th April, 1965. It is hereby enacted in the Twenty-eighth Year of the Republic of India as follows:-

1. Short title :-

This Act may be called the Dhrangadhra Municipality (Imposition of Taxes) (Validation) Act, 1977.

2. Definitions :-

In this Act, unless the context otherwise requires,-

(a) "Municipality" means the Dhrangadhra Municipality as constituted or deemed to be constituted under the relevant municipal law;

(b) "relevant municipal law" means,-

(i) in relation to the period before the commencement of the Gujarat Municipalities Act 1963 (Gujarat 34 of 1964), the Bombay District Municipal Act, 1901 (Bom. 111 of 1901), adapted and applied to the Saurashtra area of the State of Gujarat:

(ii) in relation to the period after the commencement of the Gujarat Municipalities Act, 1963 (Gujarat 34 of 1964), the Gujarat Municipalities Act, 1963 :

(c) "specified period" means the period from 1st July, 1940 to 30th April, 1965:

(d) "tax" includes octroi.

3. Validation of imposition and collection of tax by Dhrangadhra Municipality during specified period :-

Notwithstanding anything contained in any judgment, or decree order of a Court or any other authority or in any instrument having force by virtue of or under any law for the time being in force, no tax imposed and collected by the Municipality at any time during the specified period under the relevant municipal law or under or in pursuance of the rules or bye-laws made, or purported to have been made under such law shall be deemed to be, or shall be deemed ever to have been, invalidly imposed and collected on the ground,-

(i) that the procedure prescribed by or under law for the imposition or collection of tax was not valid: or

(ii) that the relevant resolution of the municipality either for fixing the rate of tax or for altering such rate was not made in accordance with the requirement of law: or

(iii) that the rules or bye-laws under which such tax was imposed and collected, or purported to have been imposed or collected, were not made under the relevant municipal law: or

(iv) that such rules or bye-laws were made without following the procedure required to be followed under law for the making of such rules or bye-laws or without complying with any other requirement of law: or

(v) that the sanction of the State Government, Collector or any other appropriate authority required for the imposition of the tax or for the fixation or alteration of the rate thereof or for the making of rules or bye-laws referred to above was not obtained: or

(vi) that the procedure followed for actual recovery of tax was not authorised by or under the relevant municipal law or the rules or bye-laws made there under; and

(a) the municipality shall be deemed to have been authorised by law during the specified period to impose and collect the tax by following the procedure it had followed in imposing and collecting the tax and at the rates at which the tax had been collected: and

(b) the imposition and collection of the tax imposed during the specified period and collected at any time during or after such period or the rates at which it was imposed and collected shall not be called in question in any Court or before any authority solely on the ground that the Municipality was not authorised to impose and collect such tax on account of any of the grounds specified in clauses (i) to (vi): and accordingly any tax imposed during the specified period which may not have been collected or recovered before the commencement of this Act shall be liable to be collected or recovered by the Municipality in accordance with the relevant municipal law and the rules or bye-laws made there under, at any time after the commencement of this Act.

4. Repeal of Gujarat Ord. No. 7 of 1977 :-

The Dhrangadhra Municipality (Imposition of Taxes) (Validation) Ordinance, 1977 (Gujarat Ord. No. 7 of 1977). is hereby repealed.