
GUJARAT EDUCATION CESS (VALIDATION) ACT, 1977**3 of 1978****[24th January 1978]**

CONTENTS

1. Short title
2. Definitions
3. Validation of collection of tax and penalty under the Education Cess Act In certain cases
4. Repeal

GUJARAT EDUCATION CESS (VALIDATION) ACT, 1977**3 of 1978****[24th January 1978]**

An Act to validate the collection of tax under section 15, and the recovery of penalty under section 16, of the Gujarat Education Cess Act, 1962 in certain cases. 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 Gujarat Education Cess(Validation) Act, 1977.

2. Definitions :-

In this Act, unless the context otherwise requires,-

(1) "Education Cess Act" means the Gujarat Education Cess Act, 1962 (Gujarat XXXV of 1962).

(2) "section" means a section of the Education Cess Act:

(3) words and expressions used but not defined in this Act shall have the meanings assigned to them in the Education Cess Act.

3. Validation of collection of tax and penalty under the Education Cess Act In certain cases :-

(2) For the removal of doubts, it is hereby declared that nothing contained in sub-section (1) shall be construed as preventing any

person from claiming the refund of any amount paid by him in excess of the amount due from him as tax on lands or buildings under section 15 or as penalty under section 16.

4. Repeal :-

The Gujarat Education Cess (Validation) Ordinance, 1977 (Gujarat Ord. No. 9 of 1977) is hereby repealed and the provisions of section 7 of the Bombay General Clauses Act. 1904 (Bom. 1 of 1904) shall apply to such repeal as if that Ordinance were an enactment.