

## **Gujarat Sales Tax (Validation) Act, 1997**

**8 of 1997**

**[11.1.97]**

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## **Gujarat Sales Tax (Validation) Act, 1997**

**8 of 1997**

**[11.1.97]**

An Act to validate the levy and collection of tax on milk powder under the Gujarat Sales Tax Act, 1969. It is hereby enacted in the Forty-eighth Year of the Republic of India as follows:

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

- (1) This Act may be called the Gujarat Sales Tax (Validation) Act, 1997.
- (2) It shall be deemed to have come into force on the 11th January, 1997.

### **2. Definitions :-**

In this Act, unless the context otherwise requires

- (a) "the Act" means the Gujarat Sales Tax Act, 1969 (Guj. 1 of 1970);
- (b) the expressions "dealer" and "tax" shall have the meanings as respectively assigned to them in clauses (10) and (32) of Sec. 2 of the Act.

### **3. Validation of levy and collection of tax on milk powder under the Act :-**

(1) Notwithstanding any judgment, decree or order of any Court, tribunal or authority to the contrary

(a) in sub-entry (i) of entry 10 of Schedule I to the Gujarat Sales Tax Act, 1969 (Guj. 1 of 1970), as in force before the date of the commencement of the Gujarat Sales Tax (Second Amendment) Act, 1992 (Guj. 9 of 1992) (hereinafter referred to as "the said date"), the words "except milk . powder" shall be and shall be deemed always to have been added at the end and formed part of the said sub-entry (i) before the said date ;

(b) a tax on milk powder levied, assessed, re-assessed or collected or purported to have been levied, assessed, re-assessed or collected under the Act before the said date shall be and shall be deemed always to have been validly levied, assessed, re-assessed or collected in accordance with law, as if. the said sub-entry (i) of entry 10 as so construed had been in force at all material times when the said tax was levied, assessed, re-assessed or collected, and accordingly

(i) no suit, appeal, application or other proceeding shall be maintained or continued in any Court or before any tribunal or authority whatsoever for the refund of the said tax,

(ii) no Court, tribunal or other authority shall enforce any decree or order directing refund of the said tax,

(iii) recoveries shall be made in accordance with the provisions of the Act, of all amounts collected by dealers by way of such tax under the Act, as if, the said sub-entry (i) of entry 10 as so construed had been in force at all material times.

(2) For the removal of doubt, it is hereby declared that

(a) nothing in sub-section (1) shall be construed as preventing any person

(i) from questioning, in accordance with the provisions of the Act, the levy, assessment, re-assessment or collection of the aforesaid tax as so validated under sub-section (1), or

(ii) from claiming, in accordance with the provisions of the Act, refund of the aforesaid tax as so validated under sub-section (1) and paid by him in excess of the amount due from him,

(b) no act or omission on the part of any person before the said

date, shall be punishable as an offence which would not have been so punishable if this Act had not come into force.

**4. Repeal and savings :-**

(1) The Gujarat Sales Tax (Validation) Ordinance, 1997 (Guj. Ord. 1 of 1997), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the Act, as amended by this Act.