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Himachal Pradesh Electricity (Duty) (Amendment And Validation) Act, 1992

13 of 1992

[22 May 1992]

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PREAMBLE

An act further to amend the Himachal Pradesh Electricity (Duty) Act, 1975 (Act No. 11 of 1975) and to validate the levy and collection of

electricity duty on the consumption of electric energy by certain consumers in the State of Himachal Pradesh.

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Forty-third Year of the Republic of India, as follows:-

1 Passed in Hindi by the Himachal Pradesh Vidhan Sabha and for Statement of Objects and Reasons see R. H. P. Extra dated 28-3-1992 P. 1152 and 1156.

1. Short title :-

This Act may be called the Himachal Pradesh Electricity (Duty) (Amendment and Validation) Act, 1992.

2. Amendment of Section 3:-

Incorporated in the principal Act.

3. Amendment of Sections 4, 5, 7, 8 and 12 :-

Incorporated in the principal Act.

4. Retrospective operation :-

The principal Act shall be read and construed as if the amendments made by section 2 formed part of the principal Act from its commencement and shall always be deemed to have taken effect from such commencement.

<u>5.</u> Validation of electricity duty levied under the principal Act in respect of certain periods :-

For the removal of doubt, it is hereby declared that notwithstanding anything contained in any judgement, decree or order of any court, the electricity duty levied or collected or purporting to have been levied and collected under the principal Act, during the period beginning on the 24th day of May, 1975 and ending with the day of commencement of this Act, shall be deemed to be and always to have been validly levied and collected under the principal Act, as amended by section 2 of this Act, as if the provisions of this Act were in force at all material times, and accordingly:-

- (a) all acts, proceedings or things done or taken by the Government or any Officer of the Government or authority in connection with the levy or collection of such electricity duty shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with the law;
- (b) no suit or other proceedings shall be instituted, maintained or continued in any court against the Government or any person or authority whatsoever for the refund of any such electricity duty so paid; and
- (c) no court shall enforce any decree or order directing the refund of any electricity duty so paid.