

**Madras General Sales Tax (Third Amendment) Act, 1956**

**15 of 1956**

**[08 October 1956]**

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**Madras General Sales Tax (Third Amendment) Act, 1956**

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PREAMBLE

An Act further to amend the Madras General Sales Tax Act, 1939.

Whereas it is expedient further to amend the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), for the purposes hereinafter appearing;

BE it enacted in the Seventh Year of the Republic of India as follows:--

1 For Statement of Objects and Reasons, see Fort St. George Gazette, Part IV-A, dated the 10th August 1955, page 167.

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

(1) This Act may be called the Madras General Sales Tax (Third Amendment) Act, 1956.

(2) Sections 3 and 5 shall be deemed to have come into force on the 1st August 1949 and the 1st April 1951, respectively.

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**16. xxx xxx xxx :-**

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[The amendments made by sections 2-16 have been incorporated in the principal Act Madras Act IX of 1939.]

**17. Validation :-**

(1) Notwithstanding anything contained in any judgment, decree or order of any Court, any tax levied or collected or purported to have been levied or collected under the proviso to clause (b) of sub-section (1) of section 3 of the principal Act before it was amended by this Act shall be deemed to have been levied or collected, as the case may be, under the principal Act as amended by this Act as if this Act was in force at all relevant times.

(2) No suit or other proceeding shall be maintained or continued in any court for the refund of any tax so paid; and no court shall enforce any decree or order directing the refund of any tax so paid.