

**Madras General Sales Tax And The Madras Medium Cotton
Mill Cloth (Sales Tax) (Amendment) Act, 1957**

23 of 1957

[18 December 1957]

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**Madras General Sales Tax And The Madras Medium Cotton
Mill Cloth (Sales Tax) (Amendment) Act, 1957**

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PREAMBLE

An Act further to amend the Madras General Sales Tax Act, 1939, and to amend the Madras Medium Cotton Mill Cloth (Sales Tax) Act, 1954.

Whereas it is expedient further to amend the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), and to amend the Madras Medium Cotton Mill Cloth (Sales Tax) Act, 1954 (Madras Act XLI of 1954), for the purposes hereinafter appearing;

Be it enacted in the Eighth Year of the Republic of India as follows:--

1. For Statement of Objects and Reasons, see Fort St. George Gazette Extraordinary, dated the 14th November 1957, Part IV-A, page 141.

1. Short title and commencement :-

(1) This Act may be called the Madras General Sales Tax and the Madras Medium Cotton Mill Cloth (Sales Tax) (Amendment) Act, 1957.

(2) Section 2 shall be deemed to have come into force on the 23rd August 1954 and section 3(a)(ii) and (iii) shall be deemed to have come into force on the 28th March 1956.

2. xxx xxx xxx :-

xxx xxx xxx

3. xxx xxx xxx :-

xxx xxx xxx

[The amendments made by sections 2 and 3 have been incorporated in Madras Acts IX of 1939 and XLI of 1954 respectively].

4. Validation :-

Notwithstanding any judgment, decree or order of any court or Tribunal, no tax levied or collected or purporting to have been levied or collected--

(a) on or after the 23rd August 1954 under the first proviso to sub-section (2) of section 3 of the principal Act, or

(b) on or after the 28th March 1956 under the first proviso to section 3 of the Madras Medium Cotton Mill Cloth (Sales Tax) Act, 1954 (Madras Act XLI of 1954) and before the date of publication of this Act in the Fort St. George Gazette shall be deemed to be invalid or ever to have been invalid merely by reason of the fact that this Act was not in force at the relevant time; and all such taxes levied or collected or purporting to have been levied or collected during the aforesaid periods shall be deemed always to have been validly levied or collected in accordance with law.