

THE TAMIL NADU SUGARCANE CESS(VALIDATION) ACT, 1963

Received the assent of the Governor on the 22nd January 1964, first published in the [Fort St.George]² Gazette on the 22nd January 1964 (Megha 2, 1885)

ACT No. 28 OF 1963.

An Act to validate the levy and collection of cess under the [Tamil Nadu]¹ Sugar Factories Control Act, 1949.

BE it enacted by the Legislature of the [State of Tamil Nadu]³ in the Fourteenth Year of the Republic of India as follows:—

1. (1) This Act may be called the [Tamil Nadu]¹ Sugarcane Cess (Validation) Act, 1963.

Short title and commencement

(2) It shall be deemed to have come into force on the 1st day of March 1962.

2. (1) In this Act, unless the context otherwise requires,—

Definitions

1) “Cess” means the cess payable under the Sugar Factories Control Act;

2) “Government” means the State Government;

3) “Sugar Factories Control Act” means the [Tamil Nadu]¹ Sugar Factories Control Act, 1949 [Tamil Nadu]¹ Act XX of 1949.

Notwithstanding anything contained in any judgment, or order of any court. no levy or collection of any by the Government under the sugar Factories Control during the period between the 1st day of March 1962 the 27th day of July 1962 (both days inclusive) shall deemed to be invalid or ever to have been invalid on ground only that such levy or collection was not in a accordance with law and such cess levied or collected purporting to have been levied or collected shall, all purposes, be deemed to be and to have always been validly levied or collected and accordingly, ---

Validation of levy and collection of cess under the Sugar Factories Control Act.

(a) all acts, proceedings or things done or taken by the Government or any authority, officer or person in connection with the levy or collection of such cess shall for all purposes, be deemed to be and to have always been done or taken in accordance with law;

(b) no suit or other proceeding shall be maintained or continued in any court for the refund of any cess so paid;

(c) no court shall enforce any decree or order directing the refund of any cess so paid;

(d) any cess leviable under the Act during the period between the 1st day of March 1962 and the 27th day of July 1962 (both days inclusive) but not levied during the said period may be levied and collected in the manner provided under that Act.

¹ These words were substitute for the word “Madras” by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) order, 1969.

² For statement of Objects and Reasons, see Fort St.George Gazette Extraordinary, dated the 6th November 1963, Part IV – Section 3, Pages 276-277.

³ This expression was substituted for the expression “State of Madras” by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second amendment) Order, 1969.