

THE RAJASTHAN MUNICIPALITIES (AMENDMENT AND VALIDATION) ACT, 1996

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(Act No. 4 of 1996)

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An Act further to amend the Rajasthan Municipalities Act, 1959 (Rajasthan Act No. 38 of 1959.) and to validated the levy and collection of taxes by the Municipalities of Kota. Khetari and Balotara and to provide for matters connected therewith and incidental thereto.

Be it enacted by Rajasthan State Legislature in the Forth-seventh Year of the Republic of India, as follows : -

1. Short title and commencement. - (1) This Act may be called the Rajasthan Municipalities (Amendment and Validation) Act, 1996.

(2) It shall come into force at once.

(xxx)

6. Validation of levy, assessment, collection and recovery of taxes by Kota Municipality. - Notwithstanding anything contained in an judgment, decree, order or direction of a court, no. tax levied, assessed or collected and recovered or purporting to have been levied, assessed, collected and recovered in respect of local areas of revenue villages Ummedganj and Raipura of Tehsil Ladpura in District Kota by Kota Municipality under the provisions of the Rajasthan Municipalities Act, 1959 (Rajasthan Act No. 38 of 1959) and the rules made thereunder, o the basis of treating or deemed inclusion or deemed existence always of the aforesaid local areas as

part of its municipal areas at any time before the commencement of this act, shall be deemed to have been invalidly levied, assessed, collected or recovered by reason of the levy, assessment, collection and recovery being based on the non-inclusion of the aforesaid local areas within its municipal area and not being based on the inclusion of such local areas within its municipal area, and the levy, assessment, collection and recovery of the tax made at any time prior to the commencement of this Act shall be valid and shall be deemed always to have been valid and shall not be called in question merely on the ground that the levy, assessment, collection and recovery of the tax by the Kota municipality on the basis of non-inclusion of the aforesaid local areas within its municipal area was not authorised by law; and accordingly and tax, in respect of the aforesaid local areas, leviable by the Kota Municipality considering them to be part of its municipal area at any time under the Rajasthan Municipalities Act, 1959 (Rajasthan Act No. 38 of 1959) prior to the commencement of this Act, may be so levied, assessed, Rajasthan Municipalities Act, 1959 (Rajasthan Act No. 38 of 1959) and the notifications issued and the rules made thereunder.

- 7. Validation of levy, assessment, collection and recovery of taxes by Khetari Municipality.-** Notwithstanding anything contained in any judgment, decree, order or direction of any court, no tax levied, assessed, or collected and recovered or purporting to have been levied, assessed, collected and recovered in respect of local areas bearing Khasra Nos. 20, 21 and 1082 of revenue village Khetari, District Jhunjhunu by the Khetari Municipality under the provisions of the Rajasthan Municipalities Act, 1959 and the rules made thereunder, on the basis of treating or deemed inclusion or deemed

existence always of the aforesaid local area part of its municipal areas at any time before the commencement of this act shall be deemed to have been invalidly levied, and assessed, collected or recovered by reason of the levy, assessment and collection and recovery being based on the non-inclusion of the aforesaid local areas within its municipal areas and not being based on the inclusion of such local areas within its municipal area and the levy, assessment and collection of tax made at any time prior to the commencement of this Act, shall be valid and shall be deemed always to have been valid and shall not be called in question merely on the ground that the levy, assessment, collection and recovery of the tax by Khetari Municipality on the basis of non-inclusion of the aforesaid local area within its municipal areas was not authorised by law : and accordingly any tax, in respect of the aforesaid local areas leviable by Khetari Municipality considering them to be part of its municipal area at any time under the Rajasthan Municipalities Act, 1959 (Rajasthan Act No. 38 of 1959) prior to the commencement of this Act, may be so levied, assessed, collected and recovered by Khetari Municipality in accordance with the provisions of Rajasthan Municipalities Act, 1959 (Rajasthan Act No. 38 of 1959) and the rules made thereunder.

9. Validation of collection of certain octroi by Balotara Municipality. -

(1) Notwithstanding any thing contained in any judgment, decree or order of any court or other Authority to the contrary, any octroi levied, charged or collected on Starch or other chemicals at the rate of one and a half percent of the value before the commencement of this Act and any action taken or things done before such commencement in relation to such levy, charge, or collection under

the provisions of the Rajasthan Municipalities Act, 1959 (Rajasthan Act No. 38 of 1959), and the notification issued from time to time thereunder shall be and shall be deemed always during the period on and from 18th December, 1969 to 2nd December, 1992 to be as valid and effective as if such levy, charge or collection or action or thing had been made, taken or done under the said Act as amended by this Act and accordingly.-

- (a) all acts, proceedings or things done or taken by the Balotara Municipality or by officers of the Municipality or by any other Authority in connection with the levy or collection of such tax or octrol shall, for all purpose, be deemed to be and have always been done or taken accordance with law :
- (B) no suit or other proceedings shall be maintained or continued in any court or before any Authority for refund of any such tax or octrol : and
- (c) no court shall enforce any decree or order directing the refund of any such tax or octrol.
- (2) For removal of doubts, It is hereby declared that noting in sub-section (1) shall be construed as preventing any person,-
 - (a) from questioning, In accordance with the provisions of the Rajasthan Municipalities Act, 1959 (Rajasthan Act No. 38 of 1959) as existing on the commencement of this Act, any imposition of the levy, charge or collection of the said octrol: and
 - (B) from claiming refund of any octrol paid by him in excess of the amount due from him by way of octrol under the provisions of the

Rajasthan Municipalities Act, 1959 (Rajasthan Act No. 38 of 1959) as existing on the commencement of the Act.

10- Suits and other proceedings,- On the commencement of this Act notwithstanding anything to the contrary contained in any law relating to the municipalities or panchayats for the time being in force or in any judgment, decree, order or direction of any court,-

- (a) no suit or other proceedings shall be instituted nor any suit or proceeding already instituted and pending in any court, at any stage, shall be maintained or continued for the refund of taxes validated by the provisions of this Act merely on the ground that the local areas of revenue villages of Ummedganj and Raipura, or of Khasra Nos. 20.21 and 1082 part of revenue village Khetari, as the case may be, did not, prior to the commencement of this Act, exist within the municipal areas of Kota or Khetari municipalities, as the case may be, and all such suits and proceedings shall be dismissed or discontinued against such municipalities:
- (b) all actions. proceedings or suits for the recovery of tax. toll, cess or fees. if any, levied under any law relating to Panchayats for the time being in force by a panchayat by treating the local areas of the revenue villages of Ummedganj and Raipura, or of Khasra Nos. 20,21 and 1082 of revenue village Khetari, as the case may be, existing in Its Panchayat Circle and collected prior to the commencement of this Act shall cease to have effect and shall be dismissed and discontinued : and
- (c) all taxes, tolls, cesses, or fees. It any levied or collected from any person under any law relating to Panchayats for the time being in force prior to the commencement of this Act by a Panchayat in

whose Panchayat Circle If at any time local areas of revenue villages of Ummedganj and Raipura or of Khasra Nos. 20, 221 and 1082 of revenue village Khetari existed, as the case may be, shall be liable to be refunded with interest at the rate of 12% per annum from the date of collection till the refund thereof by such concerned municipality in whose municipal area, such local area or a part of local area has been included and deemed to have been included under the provisions of Section 4-A and 4-B of the Rajasthan Municipalities Act, 1959 and validated under provisions of this Act with retrospective effect. If claimed within a period of 3 years from the date of the commencement of this Act, by the person who paid such tax, toll, cess, or fees to the concerned Panchayat.

11. Cancellation of certain Notifications.- As from the commencement of this Act.-As from commencement of this Act. notifications. If any, issued from time to time under the provisions of Rajasthan Municipalities Act, 1959(Rajasthan Act No. 38 of 1959) providing for exclusion of any local area of the revenue villages of Ummedganj and Raipura of Tehsil Ladpura. District Kota from the municipal area of Kota Municipality. or for their inclusion in any Panchayat Circle under any law relating to Panchayats for the time being in force, shall be cancelled and shall be deemed always to have been cancelled and shall cease to have effect.

12.Repeal and Savings.- (a) The Rajasthan Kota Municipal Limits (Continued Existence) Validation Act. 1975 (Rajasthan Act No. 1 of 1975) is hereby repealed and in respect of such repeal. the provisions of section 6 of the Rajasthan General Clauses Act, 1955 (Act No. 8 of 1955) shall not be applicable.

(b) For the removal of doubts. it is hereby declared that nothing contained in this Act shall render any person liable for any acts of commission or mission which but for the provisions of this Act would not be an offence under the Rajasthan Municipalities Act. 1959(Rajasthan Act No. 38 of 1959) or any rules or bye-laws made thereunder.