

THE RAJASTHAN MUNICIPALITIES (AMENDMENT AND VALIDATION) ACT, 2000

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(Act No. 17 of 2000)

(Received the assent of the governor on the 18th day of November.
2000, published in Raj. Gaz.. Extra-ordinary, Pt.IV-Adt. 20-11-2000)

An Act further to amend the Rajasthan Municipalities Act, 1959 and to validated the levy and collection of octrol by the Municipal Corporation of Jaipur and Municipal Council of Alwar and to provide for matters connected therewith and incidental thereto.

Be it enacted by Rajasthan State Legislature in the Forth-first 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, 2000.

(2) It shall come into force at once.

(xxx)

3. Validation.- Notwithstanding any judgment, decree, order or decision of any court or other authority to the contrary, any octrol levied, charged or collected or purporting to have been levied, charged or collected before the commencement of this Act and any action taken or thing done before such commencement in relation to such assessment, re-assessment, levy, charge or collection under the provisions of the principal Act and the rules made thereunder shall

be deemed to be as valid and effective as if such assessment, re-assessment, levy, charge or collection or action or thing had been made, taken or done under the principal Act as amended by this Act and the rules and bye-laws made thereunder and accordingly:-

- (a) all acts, proceedings or things done or taken by the municipal Corporation of Jaipur and Municipal Council or Alwar or by the officers of the Municipal Corporation of Jaipur and Municipal Council of Alwar or by any other authority in connection with the assessment, re-assessment, levy, charge or collection of such tax or octrol 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 proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax or octrol and the proceedings, if any, before any authority or court shall stand abated:
- (c) no fresh proceedings for the refund of any such tax or octrol shall be maintainable before any court or authority : and
- (d) no court shall enforce any decree or order directing the refund of any such tax or octrol.