

The Rajasthan Municipal Taxes (Validating) Act, 1961

Act No. 8 of 1961

RJ1000

[Received the assent of the Governor on the 30th day of March, 1961, published in Rajasthan Gazette Extra-ordinary, Part IV-A, dated 21-10-1961]

An Act to validate the imposition and collection of taxes by the Municipalities under the Rajasthan Town Municipalities Act, 1951 (Rajasthan Act 23 of 1951).

Be it enacted by the Rajasthan State Legislature

1. Short title. - This Act may be called the Rajasthan Municipal Taxes (Validating) Act, 1961.

2. Validation of imposition and recovery of certain municipal taxes. - (1)

Notwithstanding:-

- (i) anything contained in any provision of the Rajasthan Town Municipalities Act, 1951 (Rajasthan Act 23 of 1951) (thereinafter referred to as the said Act), or
- (ii) any error, omission or defect of form, procedure, sanction, jurisdiction or authority, or
- (iii) anything contained in any judgment, decree or order of any Court or Tribunal,

It is hereby declared that all taxes imposed by any municipal board in the State under section 59 of the said Act shall be deemed to have been lawfully imposed and all collections of such taxes shall be deemed to have been lawfully made and shall not be refundable even though the procedure provided in sections 59 and 62 of the said Act for the imposition of such taxes may not have been observed and followed and even though in relation to such taxes no rules under-section 44 and no bye-laws under section 46 of the said Act may have been made or have been properly made.

(2) Notwithstanding as aforesaid, a municipal board which has imposed any tax referred to in sub-section (1) shall have power hereafter to collect the same in accordance with law as if such tax had been lawfully imposed.

3. Repeal. - The Rajasthan Taxes (Validating) Ordinance, 1960 (Ordinance No. 20 of 1960), is hereby repealed.