

THE KERALA ELECTRICITY DUTY (VALIDATION) ACT, 1965

(No. 3 of 1965)

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THE KERALA ELECTRICITY DUTY (VALIDATION) ACT, 1965*

(No.3 of 1965)

¹[*****]

An Act to validate the levy and collection of duty on sales of electrical energy under the Travancore-Cochin Electricity Duty Act, 1950.

²[*Preamble.*—WHEREAS it is expedient to validate the levy and collection of duty on sales of electrical energy under the Travancore-Cochin Electricity Duty Act, 1950;

BE it enacted as follows:—]

1. *Short title and commencement.*— (1) This Act may be called the Kerala Electricity Duty (Validation) Act, 1965.

(2) It shall come into force at once.

2. *Definitions.*— In this Act,—

(a) “duty” means the duty on sale of electrical energy;

(b) “repealed Act” means the Travancore-Cochin Electricity Duty Act, 1950 (Travancore-Cochin Act IV of 1950), repealed by section 16 of the Kerala Electricity Duty Act, 1963 (Kerala Act 23 of 1963).

3. *Validation of levy and collection of duty on sales of electrical energy.*—(1) Notwithstanding any judgment, decree or order of any court, all duties levied or collected or purporting to have been levied or collected under the repealed Act and the rules made thereunder before the 15th day of April, 1963, shall be deemed to have been validly levied or collected in accordance with law as if the provisions of the repealed Act and of the rules made thereunder, in so far as such provisions relate to the levy and collection of such duty had been included in, and formed part of, this section and this section had been in force at all material times when such duty was levied or collected; and accordingly,—

(a) no suit or other proceeding shall be maintained or continued in any court for the refund of any duty paid under the repealed Act and the rules made thereunder;

(b) no court shall enforce a decree or order directing the refund of any duty paid under the repealed Act and the rules made thereunder; and

* President’s Act enacted on the 9th July, 1965 and published in the Kerala Gazette Extraordinary No. 61 dated 14th July, 1965.

1. Omitted by Act 8 of 1968.

2. Substituted by Act 8 of 1968.

(c) any duty levied under the repealed Act and the rules made thereunder before the 15th day of April, 1963, but not collected, may be recovered in the manner provided under the repealed Act and the rules made thereunder.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person from claiming refund of any duty paid by him in excess of the amount due from him under the repealed Act and the rules made thereunder.
