

THE HYDERABAD EXPORT DUTIES (VALIDATION)

ACT 1955

ACT NO. 20 OF 1955

See India Code,  
Vol. VII B.

[6th May, 1955]

An Act to validate the levy and collection of certain duties on the export of goods from the State of Hyderabad.

WHEREAS the State of Hyderabad was, before the commencement of the Constitution, levying duties, whether as fees or

surcharges, on the export of certain goods from that State to other States;

AND WHEREAS the said duties continued to be levied and collected for a certain period after the commencement of the Constitution;

AND WHEREAS doubts have arisen with respect to the validity of the levy and collection of the said duties;

AND WHEREAS it is expedient in the public interest that the levy and collection of the said duties should be validated;

BE it enacted by Parliament in the Sixth Year of the Republic of India as follows:—

Short title. 1. This Act may be called the Hyderabad Export Duties (Validation) Act, 1955.

Validation of certain duties on the export of goods from Hyderabad. 2. (1) Notwithstanding anything contained in any law or in any judgment, decree or order of any court, all duties levied and collected or purporting to have been levied and collected, whether as fees or surcharges, under any notification as defined in sub-section (2)—

(a) during the period between the 4th day of February, 1945, and the commencement of the Constitution; and

(b) during the period between the commencement of the Constitution and the 30th day of September, 1954;

in respect of the export from the State of Hyderabad to other States of any goods mentioned in such notification, shall for all purposes be deemed to be and to have always been levied and collected in accordance with law, and accordingly—

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

(ii) no court shall enforce any decree or order directing the refund of any duties so paid.

(2) In this section,—

(a) 'notification' means a notification issued in exercise or purported exercise of the powers conferred by the Defence of Hyderabad Rules 1348F made under the Defence of Hyderabad Regulation 1348F;

(b) 'the State of Hyderabad' in relation to the period before the commencement of the Constitution means the corresponding Indian State of the same name.