

THE DELHI MUNICIPAL CORPORATION (VALIDATION
OF ELECTRICITY TAX) ACT, 1966

No. 35 OF 1966

[3rd December, 1966]

An Act to validate the imposition and collection of certain taxes on the consumption or sale of electricity by the Delhi Municipal Corporation.

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

Short title. 1. This Act may be called the Delhi Municipal Corporation (Validation of Electricity Tax) Act, 1966.

Validation of levy, collection, etc., of tax on consumption or sale of electricity. 2. (1) Notwithstanding anything contained in section 150 read with sub-section (2) of section 109 of the Delhi Municipal Corporation Act, 1957, the resolution of the Delhi Municipal Corporation dated the 24th June, 1959, passed under sub-section (3) of section 150 aforesaid, in so far as the said resolution relates to the determination of the rates at which tax shall be leviable on the consumption or sale of electricity shall be deemed to have been passed in accordance with law and the rates specified in the said resolution in respect of tax on the consumption or sale of electricity shall be deemed to be, and to have been, the actual rates of the tax under the said Act with effect on and from the 1st day of July, 1959 and up to and inclusive of the 31st day of March, 1966. 66 of 1957.

(2) Notwithstanding anything contained in any judgment, decree or order of any court to the contrary, all taxes on the consumption or sale of electricity levied or collected or purporting to have been levied or collected in pursuance of the resolution referred to in sub-section (1) shall for all purposes, be deemed to be, and to have always been, validly levied or collected, and accordingly—

(a) all acts, proceedings or things done or taken by the Delhi Municipal Corporation or by any other authority in connection with the levy or collection of such taxes 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 against the Government, the Delhi Municipal Corporation or any person or authority whatsoever for the refund of any taxes so paid; and

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