

THE U.P. SUGARCANE CESS (VALIDATION) ACT, 1961

ACT No. 4 OF 1961

[21st March, 1961.]

An Act to validate the imposition and collection of cesses on sugarcane under certain Acts of Uttar Pradesh.

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

1. Short title and commencement.—(1) This Act may be called the U. P. Sugarcane Cess (Validation) Act, 1961.

(2) It shall be deemed to have come into force on the 3rd day of February, 1961.

2. Definitions.—In this Act,—

(a) “cess” means the cess payable under any State Act and includes any sum recoverable under any such Act by way of interest or penalty;

(b) “State Act” means any of the following Acts, namely:—

(i) The United Provinces Sugar Factories Control Act, 1938 (U.P. Act 1 of 1938);

(ii) The U. P. Sugarcane (Regulation of Supply and Purchase) Act, 1953 (U.P. Act XXIV of 1953); and

(iii) The U. P. Sugarcane Cess Act 1956 (U.P. Act XXII of 1956);

3. Validation of imposition and collection of cesses under State Acts during a certain period.—(1) Notwithstanding any judgment, decree or order of any court, all cesses imposed, assessed or collected or purporting to have been imposed, assessed or collected under any State Act¹[before the 3rd day of February, 1961] shall be deemed to have been validly imposed, assessed or collected in accordance with law, as if the provisions of the State Acts and of all notifications, orders and rules issued or made thereunder, in so far as such provisions relate to the imposition, assessment and collection of such cess had been included in and formed part of this section and this section had been in force at all material times when such cess was imposed, assessed or collected; and accordingly,—

(a) no suit or other proceeding shall be maintained or continued in any court for the refund of any cess paid under any State Act;

(b) no court shall enforce a decree or order directing the refund of any cess paid under any State Act; and

(c) any cess imposed or assessed under any State Act before the 3rd day of February, 1961 but not collected before that date, may be recovered (after assessment of the cess, where necessary) in the manner provided under that Act.

(2) For the removal of doubts it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person,—

(a) from questioning in accordance with the provisions of any State Act and rules made thereunder the assessment of any cess for any period, or

(b) from claiming refund of any cess paid by him in excess of the amount due from him under any State Act and the rules made thereunder.

4. Repeal.—The U.P. Sugarcane Cess (Validation) Ordinance, 1961 (1 of 1961), is hereby repealed.

1. Subs. by Act 38 of 1961, s. 5 (w.e.f. 11-9-1961).