

THE PUNJAB EXCISE (DELHI AMENDMENT) ACT, 1979

ACT NO. 12 OF 1979

[29th March, 1979.]

An Act further to amend the Punjab Excise Act, 1914 as in force in the Union territory of Delhi.

WHEREAS by reason of certain excisable articles not being manufactured or produced in Delhi, countervailing duty is not leviable on such articles which are imported into Delhi;

AND WHEREAS the consumption, except for medicinal purposes, of such articles would be injurious to health and the levy of a special duty on the importation of such articles into Delhi would be an endeavour towards bringing about prohibition of the consumption as aforesaid of such articles;

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

1. Short title and commencement.—(1) This Act may be called the Punjab Excise (Delhi Amendment) Act, 1979.

(2) It shall be deemed to have come into force on the 20th day of January, 1979.

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6. Validation.—Notwithstanding any judgment, decree or order of any court or other authority, anything or any action done or taken or purported to have been done or taken under the principal Act before the commencement of this Act shall be, and shall be deemed always to have been, as valid and effective as if such thing or action had been done or taken under the principal Act, as amended by this Act, and accordingly:—

(a) any duty, tax or fee levied, assessed or collected or purporting to have been levied, assessed or collected under the principal Act before the commencement of this Act shall be deemed to have been validly levied, assessed or collected in accordance with law;

(b) no suit or other proceeding shall be maintained or continued in any court or before any authority for the refund, and no enforcement shall be made by any court or other authority of any decree or order directing the refund, of any such duty, tax or fee which has been so collected;

(c) recoveries shall be made in accordance with the provisions of the principal Act of all amounts which would have been collected as duties, taxes or fees under the principal Act by reason of the amendments made in the principal Act by this Act but which had not been collected.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person before the commencement of this Act shall be punishable as an offence which would not have been so punishable if this Act had not been enacted.

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1. Sections 2 to 5 rep. by the Repealing and Amending Act, 1988 (19 of 1988), s. 2 and the First Schedule (w.e.f. 31-3-1988).
2. Section 7 rep. by s. 2 and the First Schedule, *ibid.* (w.e.f. 31-3-1988).