

THE DELHI SALES TAX (AMENDMENT AND VALIDATION) ACT, 1976

ACT NO. 91 OF 1976

[2nd September, 1976.]

An Act to amend retrospectively the law relating to sales tax as in force in the Union territory of Delhi during a past period and to validate taxes on the sale or purchase of certain goods during such period.

BE it enacted by Parliament in the Twenty-seventh Year of the Republic of India as follows:—

1. Short title.—This Act may be called the Delhi Sales Tax (Amendment and Validation) Act, 1976.

2. Definitions.—In this Act, unless the context otherwise requires,—

(a) “Delhi” means,—

(i) as respects any period before the commencement of the Constitution (Seventh Amendment) Act, 1956, the Part C State of Delhi;

(ii) as respects any period after such commencement, the Union territory of Delhi;

(b) “principal Act” means the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act 6 of 1941), as it applied to Delhi, from time to time;

(c) “sales tax extension notifications” means—

(i) notification No. S.R.O. 615, dated the 28th day of April, 1951;

(ii) notification No. S.R.O. 1204, dated the 6th day of August, 1951; and

(iii) notification No. S.R.O. 1564, dated the 4th day of October, 1951,

of the Government of India in the Ministry of Home Affairs.

3. Validation.—(1) Subject to the provisions of sub-section (2), each of the sales tax extension notifications shall, for all purposes (including the levy, assessment and collection of taxes under the principal Act and the purposes of section 73 of the Delhi Sales Tax Act, 1975) (43 of 1975), be deemed to have been, and to be, a law enacted by Parliament which took effect on the date on which such notification was published in the Gazette of India and accordingly anything done or purporting to have been done or any action taken or purporting to have been taken before the commencement of this Act under the principal Act or under the said section 73 shall be deemed to be, and to have always been, as valid and effective as if this section had been in force when such thing was done or such action was taken.

(2) Notwithstanding anything contained in sub-section (1), the provisions of sub-section (2) of section 6 of the principal Act shall, for all purposes (including the levy, assessment and collection of tax under that Act and the purposes of section 73 of the Delhi Sales Tax Act, 1975) (43 of 1975), have effect and be deemed always to have had effect as if the said sub-section (2) (hereinafter referred to as the named sub-section) conferred powers on the Central Government to add to, or omit from or otherwise amend, by notification in the Official Gazette, the Schedule (hereinafter referred to as the named Schedule) mentioned in the named sub-section, without giving any previous notice of its intention so to do.

(3) Notwithstanding any judgment, decree or order of any court or other authority, every notification, to add to, or omit from, or otherwise amend, the named Schedule, issued or purporting to have been issued by the Central Government under the named sub-section shall be, and shall be deemed always to have been, as valid and effective as if this section had been in force when such notification was issued and accordingly—

(a) any tax levied, assessed or collected or purporting to have been levied, assessed or collected under the principal Act by reason of any amendment (whether by way of omission or otherwise) to the named Schedule specified in such notification 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 of, and no enforcement shall be made by any court or other authority of any decree or order directing the refund of, any such tax which has been collected;

(c) recoveries shall be made, in accordance with the proviso to sub-section (1) of section 73 of the Delhi Sales Tax Act, 1975 (43 of 1975), of all amounts which would have been collected as tax under the principal Act by reason of any amendment referred to in clause (a) but which had not been collected.

(4) For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.