

THE PROFESSIONS TAX LIMITATION (AMENDMENT AND VALIDATION) ACT, 1949

ACT NO. 61 OF 1949

[26th December, 1949.]

An Act further to amend the Professions Tax Limitation Act, 1941, and to validate the imposition in the United Provinces of certain taxes on circumstances and property.

WHEREAS it has been judicially held that the tax on circumstances and property imposed under clause (b) of section 108 of the United Provinces District Boards Act, 1922 (U.P. Act 10 of 1922), is subject to the limitation of fifty rupees per annum prescribed in respect of tax on professions, trades, callings or employments by section 2 of the Professions tax Limitation Act, 1941 (20 of 1941).

AND WHEREAS it is expedient further to amend the Professions Tax Limitation Act, 1941, for the purpose of excluding taxes on circumstances and property imposed in the United Provinces by municipal or district boards from the operation of section 2 of that Act and to validate the imposition thereof before the commencement of this Act;

It is hereby enacted as follows:—

1. Short title.—This Act may be called the Professions Tax Limitation (Amendment and Validation) Act, 1949.

2. [*Amendment of Schedule, Act 20 of 1941.*] *Not reprinted as Act 20 of 1941 has been repealed by the A.O. 1950.*

3. Validation of imposition of tax on circumstances and property before commencement of Act.—Notwithstanding anything to the contrary in any other law for the time being in force,—

(i) no tax on circumstances and property imposed before the commencement of this Act under clause (ix) of sub-section (1) of section 128 of the United Provinces Municipalities Act, 1916 (U. P. Act 2 of 1916), or clause (b) of section 108 of the United Provinces District Boards Act, 1922 (U. P. Act 10 of 1922), shall be deemed to be, or ever to have been invalid merely on the ground that the tax imposed exceeded the limit of fifty rupees per annum prescribed by the said Act, and the validity of the imposition of any such tax shall not be called in question in any Court: and

(ii) no Court shall entertain any claim for the refund of any portion of the tax referred to in clause (i), merely on the ground that such portion is in excess of the limit referred to therein, or enforce any decree or order directing the refund on that ground of any portion of such tax.

4. Repeal of Ordinance 17 of 1949.—The Professions Tax Limitation (Amendment and Validation) Ordinance, 1949 (17 of 1949), is hereby repealed.