

THE KERALA SALES TAX (LEVY AND VALIDATION)
AMENDMENT ACT, 1969

(Act 18 of 1969)

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THE KERALA SALES TAX (LEVY AND VALIDATION)
AMENDMENT ACT, 1969*

(Act 18 of 1969)

**An Act to amend the Kerala Sales Tax (Levy and Validation
Act, 1965**

Preamble.—WHEREAS it is expedient to amend the Kerala Sales Tax (Levy and Validation) Act, 1965, for the purpose hereinafter appearing;

BE it enacted in the Twentieth Year of the Republic of India as follows:—

1. **Short title.**—This Act may be called the Kerala Sales Tax (Levy and Validation) Amendment Act, 1969.

2. **Amendment of section 4** —In section 4 of the Kerala Sales Tax (Levy and Validation) Act, 1965 (4 of 1965), for sub-section (1), the following sub-section shall be, and shall be deemed always to have been, substituted, namely:—

“(1) Notwithstanding any judgment, decree or order of any court, tribunal or other authority, all taxes levied, assessed or collected or purported to have been levied, assessed or collected under the General Sales Tax Act during the period commencing on and from the 1st day of April 1958 and ending with the 26th day of September, 1965, on the purchase of copra or cashewnut kernel shall be deemed to have been validly levied, assessed or collected in accordance with law; and accordingly—

(i) no suit or other proceeding shall be maintained or continued in any court, tribunal or other authority for the refund of any such tax paid under the General Sales Tax Act,

(ii) no court shall enforce a decree or order directing the refund of any such tax paid under the General Sales Tax Act;

(iii) any such tax assessed under the General Sales Tax Act before the 27th day of September, 1965, but not collected, may be recovered in the manner provided under that Act and the rules made thereunder;

(iv) any such tax not assessed under the General Sales Tax Act before the 27th day of September, 1965, may be assessed within five years of the date of publication of this Act and recovered in the manner provided under the General Sales Tax Act and the rules made hereunder."
