

THE MADHYA BHARAT TAXES ON INCOME  
(VALIDATION) ACT, 1954

*see India Code,*

No. 38 OF 1954

Vol. VIII - B.

[2nd October, 1954]

An Act to validate the levy, assessment and collection in the State of Madhya Bharat of certain taxes on income and on profits of business due in respect of the periods referred to in subsection (1) of section 13 of the Finance Act, 1950:

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

**1. Short title.**—This Act may be called the Madhya Bharat Taxes on Income (Validation) Act, 1954.

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

(a) 'Finance Act' means the Finance Act, 1950 (XXV of 1950);

(b) 'relevant Madhya Bharat law' means any of the following laws which may be applicable in the circumstances of a particular case, that is to say,—

(i) The Indore Industrial Tax Rules, 1927;

(ii) The Indore Excess Profits Duty Order, 1944;

(iii) The Gwalior War Profits Ordinance, Samvat 2001;  
and

(iv) any law in force immediately before the commencement of the Finance Act in that part of the State of Madhya Bharat which corresponds to the territory comprised in the former Indian State of Ratlam, in so far as such law relates to a tax on profits of business;

(c) 'relevant period' means either of the periods referred to in sub-section (1) of section 13 of the Finance Act, according as the tax is a tax on income or a tax on profits of business.

**3. Validation of action taken in connection with the levy, assessment and collection of certain taxes on income.**—Notwithstanding anything contained in the first proviso to sub-section (1) of section 13 of the Finance Act, all proceedings taken, assessments made and other acts and things done (including orders made) by or before any officer, authority, tribunal or court acting or purporting to act under the relevant Madhya Bharat law in connection with the levy, assessment and collection of any tax due under any such law in respect of the relevant period shall be valid and shall be deemed always to have been valid, and shall not be called in question on the ground only that such proceedings were not taken, assessments were not made or acts or things were not done by or before the corresponding officer, authority, tribunal or court referred to in the said proviso.

**4. Continuance of pending proceedings.**—If, immediately before the commencement of this Act, any proceedings of the nature referred to in section 3 are pending before any officer, authority, tribunal or court acting or purporting to act under the relevant Madhya Bharat law, such proceedings may, notwithstanding anything contained in the first proviso to sub-section (1) of section 13 of the Finance Act, be continued and completed in accordance with the provisions of the relevant Madhya Bharat law, and the provisions of the said proviso shall not apply, and shall be deemed never to have applied, in relation to any such proceedings.

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