

THE SUGARCANE CESS (VALIDATION) ACT, 1961

No. 38 OF 1961

[11th September, 1961]

An Act to validate the imposition and collection of cesses on sugarcane under certain State Acts and to amend the U.P. Sugarcane Cess (Validation) Act, 1961.

Enacted by Parliament in the Twelfth Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Sugarcane Cess (Validation) Act, 1961.

(2) Section 5 shall come into force at once, and the remaining provisions of this Act, in so far as they relate to any State, shall come into force in that State on such date¹ as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different States.

Definitions.

2. In this Act,—

(a) "cess" means the cess payable under any State Act and includes any sum recoverable under any such Act by way of interest or penalty;

(b) "State Act" means any of the following Acts as in force in any State from time to time, by way of amendment or adaptation, namely:—

(i) The Andhra Pradesh (Andhra Area) Sugar Factories Control Act, 1949; Act 194

¹The Act (except s. 5) has been brought into force in different States as under:—

Date	State	Notification
1-10-1961	Mysore	G.S.R. 1190, dated 23-9-1961, Gazette of India, Pt. II, Sec. 3(i), p. 1420.
27-12-1961	Madhya Pradesh Gujarat	G.S.R. 1542, dated 27-12-1961, <i>ibid</i> Extraordinary, p. 597.
26-12-1961	Madhya Pradesh	G.S.R. 1491, dated 19-12-1961, <i>ibid.</i> , p. 1847.
31-12-1961	Bihar	G.S.R. 1492, dated 19-12-1961, <i>ibid.</i> , p. 1847.
31-12-1961	Maharashtra	G.S.R. 1543, dated 29-12-1961, <i>ibid.</i> , Extraordinary, p. 599.
5-1-1962	Andhra Pradesh	G.S.R. 42, dated 4-1-1962, <i>ibid.</i> , Extraordinary p. 51.
1-3-1962	Madras	G.S.R. 255, dated 26-2-1962, <i>ibid.</i> , Extraordinary p. 109. 26-2-1962

- of (ii) The Andhra Pradesh (Telengana Area) Sugarcane Cess Act, 1953;
- Act 1937. (iii) The Bihar Sugar Factories Control Act, 1937;
- ay Act & II of (iv) The Bombay Sugarcane Cess Act, 1948;
- ay Act of 1958. (v) The Bombay Sugarcane Cess (Extension) Act, 1958;
- abad & of (vi) The Hyderabad Sugarcane Cess Act, 1953;
- ya Pra-Act I 9. (vii) The Madhya Pradesh Sugarcane (Regulation of Supply and Purchase) Act, 1958;
- as Act of 1949. (viii) The Madras Sugar Factories Control Act, 1949;
- re Act 1959. (ix) The Madras Sugar Factories Control (Mysore Amendment and Validation of Levy of Cess) Act, 1959;
- re Act 1958. (x) The Mysore Sugarcane Cess Act, 1958.

3. (1) Notwithstanding any judgment, decree or order of any court, all cesses imposed, assessed or collected or purporting to have been imposed, assessed or collected under any State Act before the commencement of this Act shall be deemed to have been validly imposed, assessed or collected in accordance with law, as if the provisions of the State Acts and of all notifications, orders and rules issued or made thereunder, in so far as such provisions relate to the imposition, assessment and collection of such cess had been included in and formed part of this section and this section had been in force at all material times when such cess was imposed, assessed or collected; and accordingly,—

Validation of imposition and collection of cesses under State Acts.

(a) no suit or other proceeding shall be maintained or continued in any court for the refund of any cess paid under any State Act;

(b) no court shall enforce a decree or order directing the refund of any cess paid under any State Act; and

(c) any cess imposed or assessed under any State Act before the commencement of this Act but not collected before such commencement may be recovered (after assessment of the cess, where necessary) in the manner provided under that Act.

(2) For the removal of doubts it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person—

(a) from questioning in accordance with the provisions of any State Act and rules made thereunder the assessment of any cess for any period; or

(b) from claiming refund of any cess paid by him in excess of the amount due from him under any State Act and the rules made thereunder.

Omission of section 11 of the Bombay Sugarcane Cess Act, 1948. 4. Nothing in this Act shall be construed as validating section 11 of the Bombay Sugarcane Cess Act, 1948 and accordingly the said section shall be omitted.

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Amendment of U. P. Sugarcane Cess (Validation) Act, 1961. 5. In sub-section (1) of section 3 of the U.P. Sugarcane Cess (Validation) Act, 1961, for the words, figures and letters "during the period beginning with the 26th day of January, 1950 and ending on the 3rd day of February, 1961", the words, figures and letters "before the 3rd day of February, 1961" shall be substituted and shall be deemed always to have been substituted.

4 of 1961.