

THE BENGAL FINANCE (SALES TAX) (DELHI VALIDATION OF APPOINTMENTS AND
PROCEEDINGS) ACT, 1971

ARRANGEMENT OF SECTIONS

SECTIONS

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THE BENGAL FINANCE (SALES TAX) (DELHI VALIDATION OF APPOINTMENTS AND PROCEEDINGS) ACT, 1971

ACT NO. 20 OF 1971

[23rd June, 1971.]

An Act to validate appointments of certain officers under the Bengal Finance (Sales Tax) Act, 1941, as in force in the Union territory of Delhi and to validate proceedings taken by such officers under that Act and the Central Sales Tax Act, 1956.

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

1. Short title.—This Act may be called the Bengal Finance (Sales Tax) (Delhi Validation of Appointments and Proceedings) Act, 1971.

2. Definitions.—In this Act,—

(a) “Administrator” means the administrator of the Union territory of Delhi appointed by the President under article 239 of the Constitution;

(b) “appointment” means appointment as—

(a) Commissioner of Sales Tax; or

(b) Additional Commissioner of Sales Tax; or

(c) Deputy Commissioner of Sales Tax; or

(d) Assistant Commissioner of Sales Tax; or

(e) Sales Tax Officer; or

(f) Assistant Sales Tax Officer; or

(g) Inspector.

3. Validation of certain appointments, assessments, etc.—Notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority,—

(a) no appointment of any person made or purporting to have been made under or for the purposes of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), as in force in the Union territory of Delhi (hereinafter referred to as the principal Act) before the commencement of this Act shall be deemed to be illegal or invalid or ever to have been illegal or invalid merely on the ground that such appointment was not made in accordance with the provisions of section 3 of the principal Act or on the ground that such appointment was not made under that section or on both those grounds; and

(b) no assessment, re-assessment, levy or collection of any tax made or purporting to have been made under the principal Act or under the Central Sales Tax Act, 1956 (74 of 1956), as the case may be, before the commencement of this Act and no jurisdiction exercised, no order made and no other act or proceeding or thing done or taken by, or before, a person referred to in clause (a) in relation to such assessment, re-assessment, levy or collection shall be deemed to be illegal or invalid or ever to have been illegal or invalid merely on the ground that such jurisdiction was exercised or such order had been made or such other act or proceeding or thing had been done or taken by, or before, a person whose appointment was not made in accordance with or under the provisions of section 3 of the principal Act, and accordingly—

(i) all appointments made or purporting to have been made under or for the purposes of the principal Act before the commencement of this Act shall, for all purposes, be deemed to be, and to have been, made in accordance with law;

(ii) the jurisdiction exercised, orders made and all other acts, proceedings or things done or taken by the Administrator or by a person whose appointment had been made as aforesaid or by any other officer of Government or by any tribunal or other authority in connection with the said appointments or in connection with the assessment, re-assessment, levy or collection of tax under the principal Act or under the Central Sales Tax Act, 1956 (74 of 1956), as the case may be, shall, for all purposes, be deemed to be and to have been exercised, made, done or taken in accordance with law; and

(iii) no suit or other proceedings shall be maintained or continued in any court or before any tribunal or other authority whatsoever on the ground that any such appointment was illegal or invalid or any such jurisdiction, order or other act, proceeding or thing was not exercised, made, done or taken in accordance with law.

4. Repeal and saving.—(1) The Bengal Finance (Sales Tax) (Delhi Validation of Appointments and Proceedings) Ordinance, 1971 (7 of 1971), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act, as if this Act had commenced on the 18th day of May, 1971.