



The Profession Tax (Validation and Reassessment) Act, 1958

Act 14 of 1958

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ACT 14 OF 1958

THE PROFESSION TAX (VALIDATION AND REASSESSMENT) ACT, 1958 [\[1\]](#)

An
Act

to provide for the validation of the levy and collection of profession tax and for the reassessment of profession tax in certain cases

Preamble . -WHEREAS it is expedient to provide for the validation of the levy and collection of profession tax and for the reassessment of profession tax in certain cases;

BE it enacted in the Ninth Year of the Republic of India as follows:-

1. *Short title and commencement* . -(1) This Act may be called the Profession Tax (Validation and Reassessment) Act, 1958.

(2) It shall come into force at once.

2. *Validation of the levy or collection of profession tax under the Travancore District Municipalities Act, 1116* . -Notwithstanding any judgement, decree or order of any court, the amendments to the Taxation and Finance Rules contained in Schedule II to the Travancore District Municipalities Act, 1116 (XXIII of 1116) made by notification No.LS. 11-13975/55/Dd dated 15th February, 1956, of the Government of the former State of Travancore- Cochin, shall be deemed to have come in to force with effect from the 1st day of April, 1950, and the validity of the levy or collection of profession tax made under the said Act and Rules shall not be called in question on the ground that the amendments made by the notification aforesaid cannot have any retrospective operation, and any profession tax so levied but not collected may be collected as if the said amendment had been validly made with effect from the 1st day of April, 1950.

3. *Reassessment of Profession tax in certain cases*. -Notwithstanding anything contained in the Travancore District Municipalities Act, 1116, in cases where the Executive Authority has under sub-rule (3) of rule 19 of the Taxation and Finance Rules contained in Schedule II to the said Act, assigned to a company or person the class in the scale appropriate to the half -yearly income of such company or person as estimated by him, without giving an opportunity to such company or person was assessed accordingly,

it shall be open to that Executive Authority to reopen the assessment *de novo* under the said Act after giving such company or person an opportunity to show cause why that company or person should not be assigned to the class in the scale appropriate to the half-yearly income of that company or person as estimated by him.

Explanation : -- In this section, the expression "Executive Authority" shall have the same meaning assigned to it in the Travancore District Municipalities Act, 1116.