



**The Orissa Taxation (On Goods Carried by Roads or Inland Water-Ways)
Validation Act, 1962**

Act 18 of 1962

Keyword(s):

Bamboo, Boat, Goods, Jute, Kendu Leaves, Maund, Minerals and Mineral-Ores, Motor Vehicle, New Industry, Registered Dealer, Trolley

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ORISSA ACT 18 OF 1962

[THE ORISSA TAXATION (ON GOODS
CARRIED BY ROADS OR INLAND
WATER-WAYS) VALIDATION
ACT, 1962]

[Received the assent of the Governor on the 18th
September 1962, first published in an extraordinary
issue of the Orissa Gazette, dated the 18th
September 1962]

AN ACT TO VALIDATE THE ORISSA TAXATION (ON
GOODS CARRIED BY ROADS OR INLAND WATER-
WAYS) ACT, 1959

Orissa Act 7
of 1959. WHEREAS the Orissa Taxation (on Goods
carried by Roads or Inland Water-ways) Act, 1959,
had been enacted without obtaining the previous
sanction of the President of India as required
under the provisions of Part XIII of the Constitution
of India;

AND WHEREAS in view of the recent decision
of the Supreme Court, doubts have arisen regarding
the validity of the said Act as amended from time
to time and of the actions taken thereunder;

AND WHEREAS it is expedient that all such
doubts be removed by validating the enactment of the
said law as amended from time to time and the actions
taken thereunder;

AND WHEREAS previous sanction of the
President of India has been obtained under the pro-
viso to Article 304 (b) of the Constitution of India;

It is hereby enacted by the Legislature of the State
of Orissa in the Thirteenth Year of the Republic of
India as follows :—

1. (1) This Act may be called the Orissa Taxa- Short title
and extent.
tion (on Goods carried by Roads or Inland Water-
ways) Validation Act, 1962.

(2) It extends to the whole of the State of Orissa.

For the Statement of Objects and Reasons see Orissa Gazette Extra
ordinary, dated the 17th September 1962 (No. 485).

THE ORISSA TAXATION (ON GOODS [Or. Act 18 of 1962]
CARRIED BY ROADS OR INLAND WATER-WAYS)

VALIDATION ACT, 1962

(Secs. 2-3)

Validation of
the Orissa
Taxation (on
Goods
carried by
Roads or
Inland
Water-ways)
Act, 1959.

2. Notwithstanding anything contained in any judgment, decree or order of any Court, the Orissa Taxation (on Goods carried by Roads or Inland Water-ways) Act, 1959 as amended from time to time with respect to which doubts have arisen in regard to its validity for not enacting the same with the previous sanction of the President of India as required under the provisions of Part XIII of the Constitution of India, shall be deemed to have been validly enacted from the date it came into force and all assessments made and all taxes imposed or realised or purporting to have been made, imposed or realised under the said Act shall, for all purposes, be deemed to be and to have always been validly made, imposed or realised and accordingly—

Orissa Act 7
of 1959.

- (i) no suit or other proceedings shall be maintained or continued in any Court for the refund of any tax so paid; and
- (ii) no Court shall enforce any decree or order directing the refund of any tax so paid.

Validation
of acts done.

3. All rules made, any liability incurred, any tax levied or realised, any reports furnished, any proceedings commenced, any notification published, any action taken or anything whatsoever done under the provisions of the said Act, shall be deemed to have been validly made, incurred, levied, realised, furnished, commenced, published, taken or done as if this Act had been in force at all relevant times.