



## The Punjab Small Towns (Tax-Validating) Act, 1934

Act 3 of 1934

**Keyword(s):**

Town Committees, Tax, Legality of Taxes

**DISCLAIMER:** This document is being furnished to you for your information by PRS Legislative Research (PRS). The contents of this document have been obtained from sources PRS believes to be reliable. These contents have not been independently verified, and PRS makes no representation or warranty as to the accuracy, completeness or correctness. In some cases the Principal Act and/or Amendment Act may not be available. Principal Acts may or may not include subsequent amendments. For authoritative text, please contact the relevant state department concerned or refer to the latest government publication or the gazette notification. Any person using this material should take their own professional and legal advice before acting on any information contained in this document. PRS or any persons connected with it do not accept any liability arising from the use of this document. PRS or any persons connected with it shall not be in any way responsible for any loss, damage, or distress to any person on account of any action taken or not taken on the basis of this document.

**THE PUNJAB SMALL TOWNS (TAX-VALIDATING) ACT, 1934**

ARRANGEMENT OF SECTIONS

SECTIONS

1. Short title
2. Validation of taxes imposed by certain town committees.  
Schedule

**THE PUNJAB SMALL TOWNS (TAX-VALIDATING) ACT, 1934**

(PUNJAB ACT No. 3 OF 1934)<sup>1</sup>

[Received the assent of His Excellency the Governor on the 8th March, 1934, and that of His Excellency the Viceroy and Governor-General on 29th March, 1934, and was published in the Punjab Gazette, dated the 6th April, 1934.]

---

1. For Statement of Objects and Reasons, see the Punjab Gazette, 1934 Part I, Page 77,

Amended, repealed or otherwise affected by —

A.O. 1968, published in R. H. P. dated the 1st February, 1969,  
P. 158—161.

An Act to validate the imposition of certain taxes by Town Committees in the Punjab.

**Preamble.**—Whereas it is necessary to remove doubts as to the legality of certain taxes imposed by certain town committees in Punjab and whereas the previous sanction of the Governor-General has been obtained under sub-section (3) of section 80-A of the Government of India Act; It is hereby enacted as follows :—

**1. Short title.**—This Act may be called the Punjab Small Towns (Tax-Validating) Act, 1934.

**2. Validation of taxes imposed by certain town committees.**—Notwithstanding anything contained in any law, the taxes imposed by the town committees, specified in the first column of the schedule, the imposition of which was notified in the notification specified in each case in the second column of the schedule and the taxes, if any, the imposition of which was notified in notifications cancelled by notifications so specified, shall be deemed to have been legally imposed with effect from the dates notified in each case as the date from which such taxes were imposed or were to come into force and to have remained legally in force until the commencement of this Act or until the dates with effect from which the notifications in which their imposition was notified were cancelled, as the case may be.

SCHEDULE

Name of local body	Notification
Kangra	Town Committees. No. 26431, dated the 26th November, 1924.
	1* * * * *

1. Entries relating to Alawalpur omitted by A.O. 1968.