



**The Pondicherry Municipal Decree (Levy and Validation of Taxes, Duties,
Cesses and Fees) Act, 1973**

Act 1 of 1973

Keyword(s):

Municipal Commune, Municipal Council, Municipal Decree

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**THE PONDICHERY MUNICIPAL DECREE (LEVY
AND VALIDATION OF TAXES, DUTIES, CESSSES
AND FEES) ACT, 1973**

(No. 1 of 1973)

ARRANGEMENT OF SECTIONS

SECTION

1. Short title, extent and commencement.
2. Definitions.
3. Levy of taxes, etc., for the purpose of Municipal Decree.
4. Validation of certain taxes, etc., levied, assessed or collected in Municipal Communes.
5. Repeal and saving.

**THE PONDICHERRY MUNICIPAL
DECREE (LEVY AND VALIDATION OF TAXES,
DUTIES, CESSSES AND FEES) ACT, 1973.**

(No. 1 of 1973)

21st March 1973.

AN ACT

to provide for the levy, assessment and collection of taxes, duties, cesses and fees for the purposes of the Municipal Decree dated the 12th March, 1880 and for the validation of taxes, duties, cesses and fees levied thereunder.

BE it enacted by the Legislative Assembly of Pondicherry in the Twenty-fourth year of the Republic of India as follows :—

1. **Short title, extent and commencement.**—(1) This Act may be called the Pondicherry Municipal Decree (Levy and Validation of Taxes, Duties, Cesses and Fees) Act, 1973.

(2) It extends to the whole of the Union territory of Pondicherry.

(3) It shall be deemed to have come into force on the 18th day of January, 1973.

2. **Definitions.**—In this Act, unless the context otherwise requires,—

(a) ‘Government’ means the Administrator of the Union territory of Pondicherry appointed by the President under article 239 of the Constitution;

(b) ‘municipal commune’ means a commune mentioned in article 1 of the Municipal Decree;

(c) ‘municipal council’ means the body constituted to manage the municipal affairs in a municipal commune;

(d) ‘Municipal Decree’ means the Decree of French Government dated the 12th March, 1880, as amended from time to time.

3. **Levy of taxes, etc., for the purpose of Municipal Decree.**—Any tax, duty, cess or fee which the Legislature of the Union territory of Pondicherry has power to levy may, subject to any general or special order which the Government may make in this behalf, also be levied, assessed and collected for the purposes of the Municipal Decree in accordance with the provisions contained in or made under the Municipal Decree and notwithstanding the provisions of section 7 of the Pondicherry (Administration) Act, 1962

(Central Act 49 of 1962), or of any provision of any Act passed by the Legislature of the Union territory of Pondicherry, the Municipal Decree shall have, and shall be deemed to have had on and from the 16th day of August, 1962, effect accordingly.

4. Validation of certain taxes, etc., levied, assessed or collected in municipal communes.—Notwithstanding any judgment, decree or order of any court, all taxes, duties, cesses and fees (being taxes, duties, cesses and fees which the Legislature of the Union territory of Pondicherry has power to levy) levied, assessed or collected or purporting to have been levied, assessed or collected under the Municipal Decree before the commencement of this Act shall be deemed to have been validly levied, assessed or collected in accordance with law as if the provisions of section 3 had been in force at all material times when any such tax, duty, cess or fee was levied, assessed or collected; and accordingly,—

(a) all acts, proceedings or things done or taken by the municipal councils or by any other authority, officer or person in connection with the levy, assessment or collection of any such tax, duty, cess, or fee shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with law;

(b) no suit or other proceedings shall be maintained or continued in any court against the municipal councils or any other authority, officer or person whatsoever for the refund of any tax, duty, cess or fee so collected; and

(c) no court shall enforce any decree or order directing the refund of any tax, duty, cess or fee so collected:

Provided that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this Act had not been passed.

5. Repeal and saving.—(1) The Pondicherry Municipal Decree (Levy and Validation of Taxes, Duties, Cesses and Fees) Ordinance, 1973, 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 was in force on the date on which such thing was done or action taken.