



The Courtallam Township (Validation of Taxes and Library Cess) Act, 1960

Act 8 of 1960

Keyword(s):

Courtallam Township, Courtallam Township Committee, District Municipal Act, Public Libraries

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Taxes and Library Cess)*

¹[TAMIL NADU] ACT No. 8 OF 1960.²

THE COURTALLAM TOWNSHIP (VALIDATION
OF TAXES AND LIBRARY CESS) ACT, 1960.

[Received the assent of the Governor on the 11th June 1960,
first published in the Fort St. George Gazette Extra-
ordinary on the 15th June 1960 (Jyaistha 25, '1882).]

An Act to validate the levy, assesment and collection in
the Courtallam Township of taxes under the ¹[Tamil
Nadu] District Municipalities Act, 1920, and library
cess under the ¹[Tamil Nadu] Public Libraries Act,
1948.

WHEREAS it is expedient to validate the levy, assessment
and collection in the Courtallam Township of taxes under
the ¹[Tamil Nadu] District Municipalities Act, 1920 (¹[Tamil
Nadu] Act V of 1920), and library cess under the ¹[Tamil
Nadu] Public Libraries Act, 1948 (¹[Tamil Nadu] Act XXIV
of 1948);

BE it enacted in the Eleventh Year of the Republic of India
as follows:—

Short title. 1. This Act may be called the Courtallam Township
(Validation of Taxes and Library Cess) Act, 1960.

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

(a) “ Courtallam Township ” means the Courtallam
Township mentioned in sub-section (1) of section 2 of the
Courtallam Township Act;

(b) “Courtallam Township Act” means the Courtallam
Township Act, 1954 (¹[Tamil Nadu] Act XVI of 1954);

(c) “ Courtallam Township Committee ” means the
Courtallam Township Committee constituted under sub-
section (1) of section 3 of the Courtallam Township Act ;

¹ These words were substituted for the word “ Madras ” by the
Tamil Nadu Adaptation of Laws Order, 1969, as amended by the
Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

²For Statement of Objects and Reasons, see *Fort St. George Gazette*,
Extraordinary, dated the 25th April 1960, Part IV—A, page 167.

(d) " District Municipalities Act " means the ¹[Tamil Nadu] District Municipalities Act, 1920 (¹[Tamil Nadu] Act V of 1920) ;

(e) " Public Libraries Act " means the ¹[Tamil Nadu] Public Libraries Act, 1948 (¹[Tamil Nadu] Act XXIV of 1948).

3. Notwithstanding anything contained in any judgment, decree or order of any Court, no levy, assessment or collection in the Courtallam Township by the Courtallam Township Committee or by any other authority, officer or person for the period commencing on the 1st October 1955 and ending with the 30th September 1960, of any tax under the District Municipalities Act or library cess under the Public Libraries Act shall be deemed to be invalid or ever to have been invalid on the ground only that such levy, assessment or collection was not in accordance with the provisions of the District Municipalities Act or the Public Libraries Act or the rules made thereunder or of any other law for the time being in force in the Courtallam Township and such tax or library cess levied, assessed or collected or purporting to have been levied, assessed or collected shall for all purposes be deemed to be and to have always been, validly levied, assessed or collected and accordingly—

Validation of municipal taxes and library cess levied, assessed or collected in the Courtallam Township.

(a) all acts, proceedings or things done or taken by the Courtallam Township Committee or by any other authority, officer or person in connection with the levy, assessment or collection of such tax or library cess 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 proceeding shall be maintained or continued in any Court against the Courtallam Township Committee or any other authority, officer or person whatsoever for the refund of any tax or library cess so paid; and

(c) no Court shall enforce any decree or order directing the refund of any tax or library cess so paid :

¹ These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

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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 in this Act had not been passed.

Levy of library cess under the Public Libraries Act in the Courtallam Township by the Courtallam Township Committee.

4. (1) Without prejudice to the provisions of section 3 and notwithstanding anything contained in the Public Libraries Act, a library cess shall be levied, assessed and collected in the Courtallam Township under and in accordance with the provisions of the Public Libraries Act.

(2) For the purposes of sub-section (1), all references in the Public Libraries Act to the District Municipalities Act, the municipal council and the municipalities shall respectively be construed and deemed always to have been construed, as references to the Courtallam Township Act, the Courtallam Township Committee and the Courtallam Township.