



The Tamil Nadu Sugar Cane Cess (Validation) Act, 1963

Act 28 of 1963

Keyword(s):

Cess, Sugar Factories Control Act

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¹[TAMIL NADU] ACT No. 28 OF 1963².

THE ¹[TAMIL NADU] SUGARCANE CESS
(VALIDATION) ACT, 1963.

[Received the assent of the Governor on the 18th January 1964, first published in the Fort St. George Gazette on the 22nd January 1964 (Magha 2, 1885).]

An Act to validate the levy and collection of cess under the ¹[Tamil Nadu] Sugar Factories Control Act, 1949.

BE it enacted by the Legislature of the ³[State of Tamil Nadu] in the Fourteenth Year of the Republic of India as follows :—

Short title
and com-
mencement.

1. (1) This Act may be called the ¹[Tamil Nadu] Sugarcane Cess (Validation) Act, 1963.

(2) It shall be deemed to have come into force on the 1st day of March 1962.

Definitions.

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

(1) “cess” means the cess payable under the Sugar Factories Control Act ;

(2) “Government” means the State Government ;

(3) “Sugar Factories Control Act” means the ¹[Tamil Nadu] Sugar Factories Control Act, 1949 (¹[Tamil Nadu] Act XX of 1949).

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.

² For Statement of Objects and Reasons, see *Fort St. George Gazette Extraordinary*, dated the 6th November 1963, Part IV—Section 3, pages 276—277.

³ This expression was substituted for the expression “State of Madras” by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

Notwithstanding anything contained in any judgment, decree or order of any Court, no levy or collection of any cess by the Government under the Sugar Factories Control Act during the period between the 1st day of March 1962 and the 27th day of July 1962 (both days inclusive) shall be deemed to be invalid or ever to have been invalid on any ground only that such levy or collection was not in accordance with law and such cess levied or collected purporting to have been levied or collected shall, for all purposes, be deemed to be and to have always been validly levied or collected and accordingly,—

(a) all acts, proceedings or things done or taken by the Government or any authority, officer or person in connection with the levy or collection of such 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 for the refund of any cess so paid ;

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

(d) any cess leviable under that Act during the period between the 1st day of March 1962 and the 27th day of July 1962 (both days inclusive) but not levied during the said period may be levied and collected in the manner provided under that Act.