



**The Tamil Nadu Motor Vehicles (Taxation of Passengers and Goods)
Amendment Act, 1966**

Act 19 of 1966

Keyword(s):

Validation Act, Collection of any Tax or Fee

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¹[TAMIL NADU] ACT No. 19 OF 1966.²

THE ¹[TAMIL NADU] MOTOR VEHICLES (TAXATION OF PASSENGERS AND GOODS) AMENDMENT ACT, 1966.

[Received the assent of the President on the 19th November 1966, first published in the Fort St. George Gazette, on the 30th November 1966 (Agrahayana 9, 1888).]

An Act further to amend the ¹[Tamil Nadu] Motor Vehicles (Taxation of Passengers and Goods) Act, 1952.

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

1. (1) This Act may be called the ¹[Tamil Nadu] Motor Vehicles (Taxation of Passengers and Goods) Amendment Act, 1966.

(2) Sections 3 and 4 shall be deemed to have come into force on the 1st April 1962.

2-4. [The amendments made by these sections have already been incorporated in the principal Act, namely, the Tamil Nadu Motor Vehicles (Taxation of Passengers and Goods) Act, 1952 (Tamil Nadu Act XVI of 1952).]

5. Notwithstanding anything contained in any judgment, decree or order of any court, no levy or collection of any tax or fee by the Government under the provisions of the principal Act during the period between Validation of levy and collection of tax or fee under ⁴[Tamil Nadu Act] XVI of 1952.

¹These 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 4th August 1966, Part IV—Section 3, page 43.

³This 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.

⁴This expression was substituted for the expression "Madras Act" by paragraph 3(2) of the Tamil Nadu Adaptation of Laws Order, 1970.

the 1st April 1962 and the 24th August 1963 (both days inclusive) shall be deemed to be invalid or ever to have been invalid on the ground only that such levy or collection was not in accordance with law and such tax or fee levied or collected or purporting to have been levied or collected shall, for all purposes be deemed to be and to have always been validly levied or collected 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 tax 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 proceeding shall be maintained or continued in any court for the refund of any tax or fee so paid ;

(c) no court shall enforce any decree or order directing the refund of any tax or fee so paid ;

(d) any tax or fee which becomes leviable under the principal Act as amended by this Act, during the period between the 1st April 1962 and the 24th August 1963 (both days inclusive), may be levied and collected in the manner provided under the principal Act, as amended by this Act.

**Special provision
for recovery of
tax which has
escaped assess-
ment.**

6. Notwithstanding the expiration of the period of one year mentioned in section 8 of the principal Act as in force immediately before the publication of this Act in the **Fort St. George Gazette*, the prescribed officer may at any time before the expiration of the period of five years mentioned in the said section 8, as amended by section 4 of this Act, assess the tax which has escaped assessment after issuing a notice to the operator and after making such inquiry as the prescribed officer may consider necessary.

*Now the *Tamil Nadu Government Gazette*