



## The Bombay Sales Tax (Amendment and Validating Provisions) Act, 1970

Act 1 of 1971

Keyword(s):

Sales Tax, Levy and Collection, Court

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**MAHARASHTRA ACT No. I OF 1971.<sup>1</sup>**

[THE BOMBAY SALES TAX (AMENDMENT AND VALIDATING PROVISIONS) ACT, 1970.]

[4th January 1971]

**An Act further to amend the Bombay Sales Tax Act, 1959.**

Bom. WHEREAS, it is expedient further to amend the Bombay Sales Tax Act, 1959,  
LI of 1959. for the purposes hereinafter appearing ; It is hereby enacted in the Twenty-first  
Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Sales Tax (Amendment and Validating Provisions) Act, 1970. Short title and commencement.

(2) It shall be deemed to have come into force on the 18th day of November 1970.

2-5. [The amendments have been incorporated in the principal Act.]

6. (1) Notwithstanding anything contained in any judgement, decree or order of any Court or Tribunal, no levy or collection of any purchase tax under section 14 of the principal Act on purchase price of the goods shall be deemed to be invalid or ever to have been invalid, merely on the ground that no rate of tax was prescribed in that section before its amendment by section 2 of this Act, and any such tax levied or collected or purporting to have been levied or collected shall be deemed to be and always to have been validly levied and collected ; and accordingly—

Validation of levy and collection of purchase tax and saving.

no suit or other proceeding shall be maintained or continued in any court or before any Tribunal against the State Government or any officer or servant or authority whatsoever for the refund of any tax so paid ; and

no Court or Tribunal shall enforce any decree or order directing the refund of any such tax.

(2) Nothing in this section or in section 2 of this Act shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the commencement of this Act, if such act or omission was not an offence under the principal Act but for the amendment made by section 2 of this Act ; nor shall any person in respect of such act or omission be subject to a penalty greater than that which could have been inflicted on him under the law in force immediately before such commencement.

7. (1) Notwithstanding anything contained in any judgement, decree or order of any Court or Tribunal, any proceedings under any provisions of the principal Act commenced, continued, or completed by any officer without the proceedings being transferred to him and any order made by such officer in such proceedings or any order made by any officer to the best of his judgement in any reassessment proceedings and any tax levied or collected or purported to have been levied or collected under any such order, before the commencement of this Act, shall not be deemed to be invalid or ever to have been invalid merely on the ground that the transfer of proceedings was not made in accordance with the provisions of the principal Act before its amendment by sections 3, 4 and 5 of this Act, if the transfer has in fact been effected in accordance with the provisions as now amended ; or that the officer was not empowered to make the order in the reassessment proceedings to the best of his judgement, any such tax levied or collected or purporting to have been levied or collected shall be deemed to be and always to have been validly levied or collected ; and accordingly—

Validation of jurisdiction conferred on certain officers and of proceedings commenced, continued or completed by them and saving.

<sup>1</sup> For Statement of Objects and Reasons, see *Maharashtra Government Gazette*, 1970, Part V, Extra., page 391.

no suit or other proceeding shall be maintained or continued in any Court or before any Tribunal against the State Government or any officer or servant or authority whatsoever for the refund of any tax so paid ; and

no Court or Tribunal shall enforce any decree or order directing the refund of any such tax.

(2) Nothing in this section or in sections 3, 4 and 5 of this Act shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the commencement of this Act, if such act or omission was not an offence under the principal Act but for the amendment made by any of the said sections; nor shall any person in respect of such act or omission be subject to a penalty greater than that which could have been inflicted on him under the law in force immediately before such commencement.

Repeal of  
Mah. Ord.  
VII of 1970  
and saving.

8. (1) The Bombay Sales Tax (Amendment and Validating Provisions) Ordinance, 1970. is hereby repealed.

Mah.  
Ord.  
VII of  
1970.

(2) Notwithstanding such repeal, anything done or any action taken by or under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken by or under the principal Act, as amended by this Act.