



## The Gujarat Imposition of Taxes By Municipalities (Validation) Act, 1963

Act 2 of 1964

**Keyword(s):**

**Annual Letting Value, Municipality, Relevant Municipal Law, Validation Law**

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# The Gujarat Government Gazette

## EXTRAORDINARY

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Separate paging is given to this part in order that it may be  
filed as a separate compilation

### PART IV

Acts of the Gujarat Legislature and Ordinances promulgated  
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 26th January 1964, is hereby published for general information.

AKBAR S. SARELA,  
Secretary to the Government of Gujarat,  
Legal Department.

#### GUJARAT ACT NO. 2 OF 1964.

[First published after having received the assent of the Governor in the Gujarat Government Gazette on the 29th January 1964].

An Act to validate the imposition and collection of taxes or rates imposed by municipalities in certain cases.

It is hereby enacted in the Fourteenth Year of the Republic of India as follows :-

1. (1) This Act may be called the Gujarat Imposition of Taxes by Municipalities (Validation) Act, 1963.

(2) It shall come into force at once.

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

(1) "annual letting value" means the annual letting value or gross annual letting value or rateable value of buildings and lands as determined in accordance with the provisions of the relevant municipal law;

Short  
and  
commence-  
ment.

Definitions

(2) "municipality" means—

- (i) a municipal corporation constituted for a city, or
- (ii) a municipality constituted for a municipal borough or municipal district, or
- (iii) a committee constituted for a notified area, under the relevant municipal law;

(3) "relevant municipal law" means—

(i) in relation to a city as constituted under the Bombay Provincial Municipal Corporations Act, 1949, the Bombay Provincial Municipal Corporations Act, 1949;

Bom.  
LIX  
of  
1949.  
Bom.  
LIX  
of  
1949.

(ii) in relation to a municipal borough—

(a) in the Bombay area of the State, the Bombay Municipal Boroughs Act, 1925,

Bom.  
XVIII  
of  
1925.

(b) in the Saurashtra area of the State, the Bombay Municipal Boroughs Act, 1925 as adapted and applied to that area,

Bom.  
XVIII  
of  
1925.

(c) in the Kutch area of the State, the Bombay Municipal Boroughs Act, 1925 as applied to that area;

Bom.  
XVIII  
of  
1925.

(iii) in relation to a municipal district or notified area—

(a) in the Bombay area of the State, the Bombay District Municipal Act, 1901,

Bom.  
III of

(b) in the Saurashtra area of the State, the Bombay District Municipal Act, 1901 as adapted and applied to that area.

validation of  
opposition  
and collection  
of taxes or  
rates by  
municipalities  
in certain  
cases.

3. Notwithstanding anything contained in any judgment, decree or order of a Court or Tribunal or any other authority, no tax or rate assessed or purporting to have been assessed by a municipality under the relevant municipal law or any rules made thereunder on the basis of the capital value of a building or land, as the case may be, or on the basis of a percentage of such capital value, and imposed, collected or recovered by the municipality at any time before the commencement of this Act shall be deemed to have been invalidly assessed, imposed, collected or recovered by reason of the assessment being based on the capital value or the percentage of the capital value, and not being based on the annual letting value, of the building or land, as the case may be, and the imposition, collection and recovery of the tax or rate so assessed and the provisions of the rules made under the relevant municipal law under which the tax or rate was so assessed shall be valid and shall be deemed always to have been valid and shall not be called in question merely on the ground that the assessment of the tax or rate on the basis of the capital value of the building or land, as the case may be, or on the basis of a percentage of such capital value was not authorised by law and accordingly any tax or rate so assessed before the commencement of this Act and leviable for a period prior to such commencement but not collected or recovered before such commencement, may be collected and recovered in accordance with the relevant municipal law, and the rules made thereunder.