

GUJARAT IMPOSITION OF TAXES BY MUNICIPALITIES (VALIDATION) ACT, 1964

Cbe Gujarāt government gateette Vol. V] EXTRAORDINARY PUBLISHED BY AUTHORITY WEDNESDAY, JANUARY 29,- 1964/MAGHA 9. 1885 Separate mine given to the part In order ghat it may be PART IV Of. the Gujarat and Ordinance promulgated. and Regulations made by the Governor. The following Act Of the Gujarat Legislature. having been assented to by the on the 26th January 1964, is hereby published for general in- formstion. AKBAR S. SARELA, Secretary to the Government of Gujarat, Legal Department. GUJARAT Acr NO. 2 OR 1964. [Fint aner having teeiVed the assetit of tho Guernor in the Gujarat GO-veenmøtt Gazette on- the 29th January f964 T. AR Act to vatwate- the impositiöü• aid Collection of taxes of rates imposed by in cases. It, is hereby ena&d• in the Fourteenth Year of the Republic of India aa follows I. (1) This: ACC may be called the Gujarat Imp08ition -Taxe8 by Munici- Short pnltiæ- (Validation) Act, 1963. (2) It shall come into force-at once. 9; In this Act, unleg- âe Context; otherwise reqb_iyes— (I) "annual letting value" means th6 annual letting value or gross annual letting value or rateable value of buildin\$• and landw 88 determined in accor- dance: with- tha provisions of the-relevant muinieipal law; 8 ard Commence. ment. Definitions - (2) 'hmnicipality" means— (i) municipal corporation —uted for a city, or (ii) 8 municipality congtitâied!for municipal ' borough or municipal dißtrict, or 8 committee oongtitutd notified under the relevant municipal Iow; (3) muik'ipal law" Bom. LIX (i) in relation to a city 8-8 001Btituted un&r the Bombay Provincial of 1949. Municipal Corporations Act, the Municipal Corpo- rations Act, 1949; Bom. LIX (ii) in relatioi to of 1949. (c) in the ate8',Of tif %nicipal gom- Bom ghB Act, 1925, of 1925. (b) in the BombbY Municipal Borou- Bom gh8 Act, 1925 as adapted and •pplied to that area, of 1925. in the Kutch oreä of Stüej Bomb* Borqugh8 Bom. Act, ae applied' to that area; of in relation to a municipal district or notifbd (O) ih the of • & the Éombay Munig»al of Act, 1901, (b) in the area of the State, the Bombay District Muni- ciÉKl applied to that area. alidation Of 3. Notwithstanding anything conüed in •any. judgment, decree or order npoeition of 8 Court qr Tribunal (Y attütüty; or rate aueeeed or pur- f taxes or ppriptg. to have been auegeed by 8 by or rGre8 Gidde thereunde! qn the b.ii Qf the •piW Of hin- lunio.ipahtfee . oertain mg or land, a-8 the may be, or on the buis a persen vilu9* roveré-b' -befÖre - tho-oom*nencoment- to. have been invalidly usaged, imposed, collected or recovered by N88ön of the aegement being. based on cnpital value thb of n" b±ed on the annual letting value, of the building or land, a-8 the case may 8, ähd the imposition, Collection. and recovery of .the Ox br rate the ptöVi8forfS of tYÖ rillea the relivant muioip* law the tox or rate was so age88ed Bhall be valid and be deemed alwa to have been valid and shall not be called in "ifhd thW the azeomont of the or rate on the basis the capjt81 valwof building or land, the cue nßy&- , a *centage of each capital value not by —oAi.ntiytmy dr aUeced bdore tho commencement of koe hoh commencement but not or mzy be collected and recovered in accordance with the relevant _muifoipal law, and the rulæ made thereunder. PRINTED AT TRE OOVBRWENT @tmAL NMS.