

TAMIL NADU ELECTRICITY DUTY (VALIDATION) ACT, 1970

.750 Short title, D'aitiOas. Electricity Duty (Validation) [1970 : TON, Act 24 NADU Acr No. 24 OF THE TAMIL NADU ELECTRICITY DUTY (VALIDATION) ACT, 1970. [Received the assent of the Governor on the 30th September 1970, first published in the Tamil, Nadu Government Gazette Extraordinary, on the 3rd October 1970: (Asvina 11, 1892).1 An Act to validate the levy and collection of diveon sales of electrical energy under the Travancore-Cochin Electri- city Duty Act, 1950. BB it enacted by the Le Zislature of the State of Tamil Nadu in the Twenty-first, Year of the Republic of India as 101.

•ws 1. "Ibis Act may be called the Tamil Nadu Duty (Validation) Act, 1970. 2, In this Act, unless the context otherwise requires,— (l) "duty" means the duty on sale of electrical energy; O) "repealed Act" means tho Travancore-Cochin Electricity Duty Act, 1950 Cravancore-C.ochin Act IV or 1950), repeled by section 7 of the Tamil Nadu • (Tranö ferred Territory) Extension of Laws Act, 1960 (Tamil Nadu Act 23 of 1960): 3, (1) Notwithstanding anything contained in anyjudg. Validation of levy and cone ment,e decree or order of any court or other Authority, Of dub' on all duties levied or collected or purporting to have.N boeq sales of eke• energe levied for collected under the repealed Act tulw made ,thereunder during. the period, commencing 1st November 1956 and ending with the 31 st M4r\$eu 1961ö• shall, for all purposes, be deemed to be, and to have always been, vali.diy levied or collected in accordance Wi} 14'* thereunder', in so farea.é- such,ptovisions félate itot.h •For Statement of Objæts and Reasons, see the Tamil Nadu Copern.t .ment Gazette Extraoüinary, &ted tbO 26th AuW8t{ 1970, •P*rt '*\$ione3, TN, Aet 241 Electricity Duty (Pali&tion) and collection of such duty had bebn included in, d formed part of, this section and this section had been force at all material times when such duty was levied or flécted and 'accordingly,— .(a) all acts, proceedings or things done or taken any authority, offcer or person in connection with th.e or collection of such duty, shall, for all purposes, deemed to be, and to have always been, done or taken n accordance with law ; (b) no suit or other proceeding shall be maintained continued in any court for the refund of any duty so id ; (c) , no court shall enforce any decree or order irecting the refund of any duty so paid ; and (d) any duty levied under the repealed Act and the e:rules made thereunder during the period commencing iithé 1st November 1956 and ending with the 31st March 961, but not collected, may be recovered in the manna• provided under the repealed Act and the rules made there- der. (2) For the removal of doubts, it is hereby declared *bat nothing in su b-secction (l) shall be construed as pre- •venting any person from claiming refund of any duty paid him in excess of the amount due from him under the epealed Act and the rules made thereunder, 751