

**THE ORISSA TAXATION (ON GOODS CARRIED BY ROADS
OR INLAND WATER-WAYS) VALIDATION ACT, 1962**

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ORISSA ACT 18 OF 1962

THE ORISSA TAXATION (ON GOODS CARRIED BY ROADS OR INLAND WATER-WAYS) VALIDATION ACT, 1962

[Received the assent of the Governor on the 18th September, 1962, first published in an extraordinary issue of the Orissa Gazette, dated the 18th September 1962]

AN ACT TO VALIDATE THE ORISSA TAXATION (ON GOODS CARRIED BY ROADS OR INLAND WATER-WAYS) ACT, 1959

WHEREAS the Orissa Taxation (on Goods carried by Roads or Inland Water-ways) Act, 1959, had been enacted without obtaining the previous sanction of the President of India as required under the provisions of Part XIII of the Constitution of India; Orissa Act 7 of 1959.

AND WHEREAS in view of the recent decision of the Supreme Court, doubts have arisen regarding the validity of the said Act as amended from time to time and of the actions taken thereunder;

AND WHEREAS it is expedient that all such doubts be removed by validating the enactment of the said law as amended from time to time and the actions taken thereunder;

AND WHEREAS previous sanction of the President of India has been obtained under the proviso to Article 304 (b) of the Constitution of India;

It is hereby enacted by the Legislature of the State of Orissa in the Thirteenth Year of the Republic of India as follows :—

Short title and extent.

1. (1) This Act may be called the Orissa Taxation (on Goods carried by Roads or Inland Water-ways) Validation Act, 1962.

(2) It extends to the whole of the State of Orissa.

Validation of the Orissa Taxation (on Goods carried by Roads or Inland Water-ways) Act, 1959.

2. Notwithstanding anything contained in any judgment, decree or order of any Court, the Orissa Taxation (on Goods carried by Roads or Inland Water-ways) Act, 1959 as amended from time to time with respect to which doubts have arisen regard to its validity for not enacting the same with the previous sanction of the President of India as required under the provisions of Part XIII of the Constitution of India, shall be deemed to have been validly enacted from the date it came into force and all assessments made and all taxes imposed or realised or purporting to have been made, imposed or realised under the said Act shall, for all purposes, be deemed to be and to have always been validly made, imposed or realised and accordingly— Orissa Act 7 of 1959.

(i) no suit or other proceedings shall be maintained or continued in any Court for the refund of any tax so paid; and

(ii) no Court shall enforce any decree or order directing the refund of any tax so paid.

Validation of acts done.

3. All rules made, any liability incurred, any tax levied or realised, any reports furnished, any proceedings commenced, any notification published, any action taken or anything whatsoever done under the provisions of the said Act, shall be deemed to have been validly made, incurred, levied, realised, furnished, commenced, published, taken or done as if this Act had been in force at all relevant times.

For Statement of Objects and Reasons see *Orissa Gazette* extraordinary, dated the 17th September 1962