



**The Tamil Nadu General Sales Tax (Turnover and Assessment) Rules
Validation Act, 1959**

Act 27 of 1959

**Keyword(s):
Validation Act**

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¹[TAMIL NADU] ACT No. 27 OF 1959.²

THE ¹[TAMIL NADU] GENERAL SALES TAX
(TURNOVER AND ASSESSMENT) RULES
VALIDATION ACT, 1959.

*[Received the assent of the Governor on the 19th February
1960, first published in the Fort St. George Gazette
on the 2nd March 1960 (Phalguna 12, 1881).]*

**An Act to validate the Madras General Sales Tax (Turn-
over and Assessment) Rules, 1939.**

WHEREAS it is expedient to validate the Madras General
Sales Tax (Turnover and Assessment) Rules, 1939 ;

BE it enacted in the Tenth Year of the Republic of India
as follows :—

Short title.

1. This Act may be called the ¹[Tamil Nadu] General
Sales Tax (Turnover and Assessment) Rules Validation
Act, 1959.

Validation
of the
Madras
General
Sales Tax
(Turnover
and Assess-
ment) Rules.

2. (1) Notwithstanding anything contained in any
judgment, decree or order of any Court, no provision
of the Madras General Sales Tax (Turnover and Assess-
ment) Rules, 1939, made under the Madras General
Sales Tax Act, 1939 (Madras Act IX of 1939), shall be
deemed to be invalid or ever to have been invalid merely
by reason of the fact that the said rules or any provision
thereof were or was not made after previous publication
for a period of not less than four weeks as required by
sub-section (4) of section 19 of the said Act, and all taxes
levied or collected or purporting to have been levied or
collected in pursuance of the said rules shall for all purposes
be deemed to be, and to have always been, validly
levied or collected and accordingly—

¹ These words were substituted for the word "Madras" by the
Tamil Nadu Adaptation of Laws Order, 1969, as amended by the
Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

² For Statement of Objects and Reasons, see *Fort St. George
Gazette Extraordinary, dated the 8th December 1959, Part IV—A,
pages 351—352.*

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(a) all acts, proceedings or things done or taken by the State Government or by any officer of the State Government or by any other authority in connection with the levy or collection of such taxes shall for all purposes be deemed to be, and to have always been, done or taken in accordance with law ;

(b) no suit or other proceeding shall be maintained or continued in any Court against the State Government or any person or authority whatsoever for the refund of any taxes so paid; and

(c) no Court shall enforce any decree or order directing the refund of any taxes so paid :

Provided that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this Act had not been passed.

(2) For the removal of doubts, it is hereby declared that nothing contained in sub-section (1) shall be deemed to revive the Madras General Sales Tax (Turnover and Assessment) Rules, 1939, which have been superseded in Revenue Department Notification S.R.O. No. A-1941 of 1959, dated the 28th March 1959, published at pages 232 to 280 of the Rules Supplement to Part I of the **Fort St. George Gazette*, dated the 1st April 1959.

3. (The amendment made by this section has already been incorporated in Tamil Nadu Act I of 1957.)

* Now the *Tamil Nadu Government Gazette*.