



**The Tamil Nadu Entertainments Tax (Special Provisions and Validation) Act,  
1986**

Act 73 of 1986

**Keyword(s):**

**Levy and Collection of Entertainment Tax Validation Act**

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 10th December 1986 and is hereby published for general information :—

**ACT No. 73 OF 1986.**

*An Act to validate the levy and collection of entertainments tax under the Tamil Nadu Entertainments Tax Act, 1939 in respect of certain local areas in this State.*

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Entertainments Tax (Special Provisions and Validation) Act, 1986.

(2) It shall be deemed to have come into force on the 1st April 1978.

2. *Special provision in regard to the levy and collection of tax in respect of certain local areas.*—Notwithstanding anything contained in the Tamil Nadu Entertainments Tax Act, 1939 (Tamil Nadu Act X of 1939) (hereinafter referred to as the principal Act) or in the Tamil Nadu Entertainments Tax (Amendment) Act, 1979 (Tamil Nadu Act 31 of 1979) (hereinafter referred to as the amending Act),—

(i) item 2 under the heading “Coimbatore district” in PART A to Schedule I to the principal Act which has been originally inserted in the principal Act by the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1978 (Tamil Nadu Act 5 of 1978) and which has been subsequently substituted by a new item, by sub-clause (i) of clause (a) of section 5 of the amending Act shall be, and shall be deemed always to have been, omitted from the said PART A of the said Schedule I to the principal Act with effect on and from the 1st April 1978; and

(ii) item 3 under the heading “Thanjavur district” in PART A to Schedule I to the principal Act which has been originally inserted in the principal Act by the Tamil Nadu Entertainments Tax and Local Authorities Finance (Amendment) Act, 1978 (Tamil Nadu Act 5 of 1978) and which has been subsequently omitted by sub-clause (ii) of clause (a) of section 5 of the amending Act, shall be, and shall be deemed always to have been, omitted from the said PART A to the said Schedule I to the principal Act with effect on and from the 1st April 1978.

3. *Validation of levy, assessment and collection of certain taxes in respect of certain local areas.*—Notwithstanding anything contained in the principal Act or in the amending Act or in any judgment, decree or order of any court or other authority, no assessment, re-assessment, levy or collection of any tax made or purporting to have been made in respect of local areas falling within the jurisdiction of Mettupalayam Municipality in the Coimbatore district and the Tiruvarur Municipality in the Thanjavur district under the provisions of the principal Act at any time between 1st April 1978 and the 28th May 1979 shall be deemed to be invalid or ever to have been invalid on the ground only that such assessment, re-assessment, levy or collection was not in accordance with law and such tax assessed, re-assessed, levied or collected or purporting to have been assessed, re-assessed, levied or collected shall, for all purposes, be deemed to be and always to have been validly assessed, re-assessed, levied or collected, and accordingly,—

(a) all acts, proceedings or things done or taken by the State Government or by any other authority in connection with the assessment, re-assessment, levy or collection of such tax in respect of the local areas falling within the jurisdiction of such municipalities 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 tax so paid; and

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

(By order of the Governor)

S. VADIVELU,  
*Commissioner and Secretary to Government,  
Law Department.*