

THE CESS AND OTHER TAXES ON MINERALS
(VALIDATION) ACT, 1992

ACT NO. 16 OF 1992

[4th April, 1992.]

An Act to validate the imposition and collection of cesses and certain other taxes on minerals under certain State laws.

BE it enacted by Parliament in the Forty-third Year of the Republic of India as follows:—

1. Short title, extent and commencement.—(1) This Act may be called the Cess and Other Taxes on Minerals (Validation) Act, 1992.

(2) It extends to the whole of India.

(3) It shall be deemed to have come into force on the 15th day of February, 1992.

2. Validation of certain State laws and actions taken and things done thereunder.—(1) The laws specified in the Schedule to this Act shall be, and shall be deemed always to have been, as valid as if the provisions contained therein relating to cesses or other taxes on minerals had been enacted by Parliament and such provisions shall be deemed to have remained in force up to the 4th day of April, 1991.

(2) Notwithstanding any judgment, decree or order of any court, all actions taken, things done, rules made, notifications issued or purported to have been taken, done, made or issued and cesses or other taxes on minerals realised under any such laws shall be deemed to have been validly taken, done, made, issued or realised, as the case may be, as if this section had been in force at all material times when such actions were taken, things were done, rules were made, notifications were issued, or cesses or other taxes were realised, and no suit or other proceeding shall be maintained or continued in any court for the refund of the cesses or other taxes realised under any such laws.

(3) For the removal of doubts, it is hereby declared that nothing in sub-section (2) shall be construed as preventing any person from claiming refund of any cess or tax paid by him in excess of the amount due from him under any such laws.

3. Repeal and savings.—(1) The Cess and Other Taxes on Minerals (Validation) Ordinance, 1992 (Ord. 7 of 1992) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

THE SCHEDULE

(See section 2)

1. The Andhra Pradesh (Mineral Rights) Tax Act, 1975 (A.P. Act 14 of 1975).
2. The Andhra Pradesh (Andhra Area) District Boards Act, 1920.
3. The Andhra Pradesh (Telengana Area) District Boards Act, 1955.
4. The Cess Act, 1880 (Bengal Act 9 of 1880) as applicable in the State of Bihar.
5. The Karnataka Zilla Parishads, Taluk Panchayat Samitis, Mandal Panchayats and Nyaya Panchayats Act, 1983 (Karnataka Act 20 of 1985).
6. The Karnataka (Mineral Rights) Tax Act, 1984 (Karnataka Act 32 of 1984).
7. The Madhya Pradesh Karadhan Adhinyam, 1982 (M.P. Act 15 of 1982).
8. The Madhya Pradesh Upkar Adhinyam, 1981 (M.P. Act 1 of 1982).
9. The Maharashtra Zilla Parishads and Panchayat Samitis (Amendment and Validation) Act, 1981 (Maharashtra Act 46 of 1981).
10. The Orissa Cess Act, 1962 (Orissa Act II of 1962).
11. The Tamil Nadu Panchayat Act, 1958 (Tamil Nadu Act XXXV of 1958).