

The Sales-Tax Laws Validation Act, 1956

February 18, 2013

[21st March, 1956]

An Act to validate laws of States imposing, or authorising the imposition of, taxes on the sale or purchase of goods in the course of inter-State trade or commerce.

Be it enacted by Parliament in the Seventh Year of the Republic of India as follows: —

1. Short title.

This Act may be called the Sales-Tax Laws Validation Act, 1956.

2. Validation of State laws imposing, or authorising the imposing, or authorising the imposition of, taxes on sale or purchase of goods in the course of inter-State trade or commerce.

Notwithstanding any judgement, decree or order of any court, no law of a State imposing, or authorising the imposition of, a tax on the sale or purchase of any goods where such sale or purchase took place in the course of inter-state trade of commerce during the period between the 1st day of April, 1951 and the 6th day of September, 1955, shall be deemed to be invalid or ever to have been invalid merely by reason of the fact that such sale or purchase took place in the course of inter-State trade or commerce; and all such taxes levied or collected or purporting to have levied or collected during the aforesaid period shall be deemed always to have been validly levied or collected in accordance with law.

Explanation.—In this section, 'law of a State' in relation to a State specified in Part C of the First Schedule to the constitution, means any law made by the Legislative Assembly, if any, of that State or extended to that State by a notification issued under section 2 of the Part C States (Laws) Act, 1950 (30 of 1950.).

3. Repeal of Ordinance 3 of 1956.

The Sales-Tax Laws Validation Ordinance, 1956, is hereby repealed.
