

THE CENTRAL BOARD OF DIRECT TAXES (VALIDATION OF PROCEEDINGS) ACT, 1971

NO.37 OF 1971
[14th August 1971]

An Act to provide for validation of certain proceedings in relation to direct taxes and for matters connected therewith.

Comment: The objective of the Act is *to provide for validation of certain proceedings in relation to direct taxes.*

BE it enacted by Parliament in the twenty-second year of the Republic of India as follows:-

1.Short title.-This Act may be called the Central Board of Direct Taxes (validation of proceedings) Act, 1971.

2.Validation of certain proceedings.-Notwithstanding any judgement decree or order of any court, tribunal or any other authority no approval, declaration, determination, recognition, direction, instruction, notification, order or rule, or other thing or actin given, made, granted issued, done or taken or purporting to have been given, made granted, issued, done or taken by the Central Board of Direct Taxes, constituted under the Central Boards of Revenue Act, 1963 (54 of 1963) in the exercise of the powers or the performance of the duties entrusted to it by the Central Government or by or under nay law (not being the Estate Duty Act, 1953 (34 of 1953)) shall be deemed to be invalid or ever to have been invalid by reason only of the fact that such approval, declaration, determination, recognition, direction, instruction, notification, order rule, thing or action was given, made granted, issued, done or taken by the Chairman and other members of the said Board, either singly or jointly, without having been validly entrusted with the powers or duties in that behalf in accordance with the provisions of the aforesaid 1963- Act or the rules made thereunder and accordingly-

(a) all acts, proceedings or things done or taken in pursuance of such approval, declaration, determination, recognition, direction, instruction, notification, order rule, thing or action shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law; and

(b) no suit or other proceeding shall be instituted or continued against the government or any person or authority whatsoever on the ground that any such act, proceeding or thing was not done or taken in accordance with law.