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West Bengal Act XVII of 1952¹

THE WEST BENGAL AGRICULTURAL INCOME-TAX (NOTICES) ACT, 1952.

[30th August, 1952.]

An Act to validate certain notices, assessments and proceedings under the Bengal Agricultural Income-tax Act, 1944.

WHEREAS it is expedient in the public interest to validate certain notices, assessments and proceedings under the Bengal Agricultural Income-tax Act, 1944;

Ben. Act IV
of 1944.

It is hereby enacted as follows:—

1. This Act may be called the West Bengal Agricultural Income-tax (Notices) Act, 1952.

Short title.

2. (1) Notwithstanding anything to the contrary contained in the Bengal Agricultural Income-tax Act, 1944 (hereinafter referred to as the said Act),

Certain notices, assessments and proceedings under Bengal Act IV of 1944 not to be invalid.

(a) no notice purported to have been issued under sub-section (2) of section 24 of the said Act before the commencement of this Act which could have been validly issued under sub-section (1) of section 38 of the said Act, and

(b) no assessment made before the commencement of this Act and no proceedings in assessment continued after such commencement, in pursuance of or consequent upon any notice referred to in clause (a), treating such notice as a notice under sub-section (2) of section 24 of the said Act,

shall be deemed to be or to have ever been invalid merely by reason of the fact that by such notice any person was required to furnish a return setting forth his total agricultural income during any period prior to the previous year.

(2) Nothing in this Act shall render any person liable to prosecution or conviction for any act or omission for which he would not have been liable if this Act had not been passed.

¹For Statement of Objects and Reasons, see the *Calcutta Gazette, Extraordinary*, dated the 1st July, 1952, Pt. IVA, page 1338; for proceedings of the West Bengal Legislative Assembly, see the proceedings of the meeting of the West Bengal Legislative Assembly held on the 5th August, 1952; and for proceedings of the West Bengal Legislative Council, see the proceedings of the meeting of the West Bengal Legislative Council held on the 7th August, 1952.