

Source: sooperkanoon.com/act/40030

Salt Cess Act, 1953

Section 5 - Validation of Charges Levied on Salt Before the Commencement of This Act

The charge in respect of the manufacture or production of salt imposed by the rule made by the Central Government under section 37 of the Central Excises and Salt Act, 1944 (I of 1944) and published with the notification of the former, Finance Department (Revenue Division) No.3, dated the 29th March, 1947, shall be deemed to have been levied under this Act as if this act was in force on the day on which the charge was so imposed and accordingly,-

- (a) any sum paid or payable by way of such charge shall be deemed to have been paid or payable in accordance with law; and
 - (b) no claim shall lie in any court for the refund of any sum so paid.
-
-