

**The Goa, Daman and Diu Excise Duty
(Validation of Appointments and
Proceedings) Act, 1975**

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The Goa, Daman and Diu Excise Duty (Validation of Appointments and Proceedings) Act, 1975 (Act No. 16 of 1975) [28-10-1975] published in the Official Gazette, Series I No. 32 dated 6-11-1975 and came into force w.e.f. 28-06-1975.

Arrangement of Sections

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GOVERNMENT OF GOA

Law and Judiciary Department

— Notification

The following Bill passed by the Legislative Assembly of Goa, Daman and Diu and assented to by the Administrator of Goa, Daman and Diu on 28-10-1975 is hereby published for general information.

M. S. Borkar, Under Secretary (Law).

Panaji, 28th October, 1975.

The Goa, Daman and Diu Excise Duty (Validation of Appointments and Proceedings) Act, 1975

(Act No. 16 of 1975) [28th October, 1975]

AN

ACT

to validate appointments of certain officers under the Goa, Daman and Diu Excise Duty Act, 1964, and to validate proceedings taken by such officers under the Act.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-sixth Year of the Republic of India as follows:—

(1) Short title.— This Act may be called the Goa, Daman and Diu Excise Duty (Validation of Appointments and Proceedings) Act, 1975.

(2) Definition.— In this Act,—

(1) “Administrator” means the Administrator of the Union territory of Goa, Daman and Diu appointed by the President under article 239 of the Constitution;

(2) “appointment” means appointment as—

- (a) Commissioner of Excise; or
- (b) Assistant Commissioner of Excise; or
- (c) Superintendent of Excise; or
- (d) Excise Officer; or
- (e) Excise Inspector; or
- (f) Sub-Inspector of Excise; or
- (g) Excise guard.

3. Validation of certain appointments, levy of excise duty etc.— Notwithstanding anything contained in any judgement, decree, or order of any court, tribunal or other authority,—

(a) no appointment of any person made or purporting to have been made under or for the purposes of the Goa, Daman and Diu Excise Duty Act, 1964 (hereinafter referred to as the principal Act), before the Commencement of this Act, shall be deemed to be illegal or invalid, or ever to have been illegal or invalid, merely on the ground that such appointment was not made in accordance with the provisions of section 3 of the principal Act, or on the ground that such appointment was not made under that section, or on both those grounds; and

5 of 1964

(b) no levy or collection of any duty, tax or fee, made or purporting to have been made under the principal Act, before the commencement of this Act, and no jurisdiction exercised, no order made, and no other act or proceeding or thing done or taken by, or before, a person referred to in clause (a) in relation to such levy or collection shall be deemed to be illegal or invalid, or ever to have been illegal or invalid merely on the ground that such jurisdiction was exercised or such order had been made or such other act or proceedings or thing had been done or taken by, or before, a person whose appointment was not made in accordance with or under the provisions of section 3 of the principal Act, and accordingly—

(i) all appointments made or purporting to have been made under or for the purposes of the principal Act, before the commencement of this Act, shall, for all purposes, be deemed to be, and to have been, made in accordance with law;

(ii) the jurisdiction exercised, orders made and all other acts, proceedings or things done or taken by the Government of Goa, Daman and Diu or by the Administrator or by a person whose appointment had been made as aforesaid, or by any other officer of that Government or by any tribunal or other authority in connection with the said appointments or in connection with the levy or collection of duty, tax or fee under the principal Act, shall for all purposes, be deemed to be and to have been exercised, made, done or taken in accordance with law; and

(iii) no suit or other proceedings shall be maintained or continued in any court or before any tribunal or other authority whatsoever on the ground that any such

appointment was illegal or invalid or any such jurisdiction, order or other act, proceeding or thing was not exercised, made, done or taken in accordance with law.

4. Repeal and saving.— (1) The Goa, Daman and Diu Excise Duty (Validation of Appointments and Proceedings) Ordinance, 1975 (1 of 1975) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance so repealed shall be deemed to have been done or taken under this Act, as if this Act had commenced on the 28th June, 1975.

Secretariat,
Panaji,
28th October, 1975.

B. M. MASURKAR,
Secretary to the Government of Goa,
Daman and Diu, Law and Judiciary
Department.

