

**THE PUNJAB URBAN IMMOVABLE PROPERTY  
(VALIDATION OF TAX) ACT, 1976**

**(XX of 1976)**

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**'THE PUNJAB URBAN IMMOVABLE PROPERTY (VALIDATION OF TAX)  
ACT, 1976  
(XX of 1976)**

[16<sup>th</sup> December, 1976]

**An  
Act**

*to validate the levy, charging, collection and realization of property tax under the Punjab Urban Immovable Property Tax Act, 1940 (since repealed) and the Punjab Urban Immovable Property Tax Act, 1958.*

**Preamble.— WHEREAS** it is expedient to validate the levy, charging, collection and realization of tax under the Punjab Urban Immovable Property Tax Act, 1940 (XVII of 1940) (since repealed) and the Punjab Urban Immovable Property Tax Act, 1958 (V of 1958);

It is hereby enacted as follows:—

**1. Short title and commencement.—** (1) This Act may be called the Punjab Urban Immovable Property (Validation of Tax) Act, 1976.

(2) It shall extend to the whole of the Punjab.

**2. Validation of tax under the Punjab Act XVII of 1940 and Punjab Act V of 1958.—** (1) Notwithstanding any omission or anything to the contrary contained in the Punjab Urban Immovable Property Tax Act, 1940 (Act No. XVII of 1940) since repealed, hereinafter referred to as the 1940 Act, and the Punjab Urban Immovable Property Tax Act, 1958 (Punjab Act V of 1958), hereinafter referred to as the 1958 Act, or the rules made, notifications issued thereunder or anything to the contrary contained in any decree, judgment or order of any court, the rating areas under the provisions of the 1940 Act, shall be deemed to include and always to have included such extended areas within the limits of a local authority which before such extensions could not have been considered as a part of rating areas under the 1940 Act, and the rating areas so reckoned shall be deemed to be and always to have been deemed as urban areas for the purposes of sub-section (1) of section 3 of the 1958 Act, and the tax levied, charged, collected or realised from the owners of immovable properties situated in the extended areas, shall be deemed to have been validly levied, charged, collected or realised under the provisions of the 1940 Act or the 1958 Act, as the case may be.

(2) Where any tax, referred to in sub-section (1) has not been paid or realised before coming into force of this Act or if so paid or realised has been refunded to or adjusted against subsequent tax payable by the owners of the said property, the same shall be recoverable in accordance with the provisions of 1958 Act.

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<sup>1</sup>This Act was passed by the Punjab Assembly on 26th November, 1976; assented to by the Governor of the Punjab on 16th December, 1976; and, published in the Punjab Gazette (Extraordinary), dated 16th December, 1976, pages 2771-2772.