

## THE ORISSA ACT 31 1975

**\*THE ORISSA MUNICIPAL (VALUATION OF HOLDINGS)  
VALIDATION ACT, 1975**

[ Received the assent of the Governor on the 14th August 1975,  
first published in an extraordinary issue of the Orissa  
Gazette, dated the 23rd August 1975 ]

AN ACT TO VALIDATE THE VALUATION OF HOLDINGS SITUATE IN  
CERTAIN MUNICIPALITIES

Be it enacted by the Legislature of the State of Orissa in the  
Twenty-sixth Year of the Republic of India, as follows:—

Short title

1. This Act may be called the Orissa Municipal (Valuation of Holdings) Validation Act, 1975.

Validation  
of valuation  
of holdings.

2. Notwithstanding anything contained in the Orissa Municipal Act, 1950 or the rules made thereunder or in any judgment, decree or order of any Court, no valuation list prepared in respect of holdings situate in any Municipality during the period between the 1st day of August, 1968 and the 14th day of February, 1970, shall be deemed to be invalid or ever to have been invalid merely by reason of the fact that such list was prepared prior to the enforcement of Chapter XII-A of the Orissa Municipal Rules, 1953 which prescribes the manner of inquiry for determination of the annual value of holdings; and all taxes levied in accordance with such valuation list shall be deemed to have been validly levied and all such valuation lists shall continue to remain in force until new valuation lists are prepared in accordance with law.

*Explanation*—For the purposes of this Act “Municipality” shall include a Notified Area constituted under the Orissa Municipal Act, 1950.