

**THE THAL (INCREASE IN VALUE) (VALIDATION OF LEVY  
OF TAX) ORDINANCE, 1971**

**(II of 1971)**

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**<sup>1</sup>THE THAL (INCREASE IN VALUE) (VALIDATION OF LEVY OF TAX)  
ORDINANCE, 1971**

**(II of 1971)**

*[23<sup>rd</sup> February, 1971]*

**An  
Ordinance**

*to validate the levy, charging, collection and realization of the tax under the Punjab  
Thal (Increase in Value) Act, 1940.*

**Preamble.— WHEREAS** it is expedient to validate the levy, charging, collection and realization of the tax under the Thal (Increase in Value) Tax Assessment Rules, 1961, made under the Punjab Thal (Increase in Value) Act, 1940, in the manner hereinafter appearing;

**NOW, THEREFORE**, in pursuance of the Martial Law Proclamation of 25th March, 1969, read with the Provisional Constitution Order, and in exercise of all powers enabling him in that behalf, the Governor of the Punjab is pleased to make and promulgate the following Ordinance:—

**1. Short title and commencement.—** (1) This Ordinance may be called the Thal (Increase in Value) (Validation of Levy of Tax) Ordinance, 1971.

(2) It shall come into force at once.

**2. Validation of levy, etc. of tax.—** Notwithstanding anything contained in rule 3 of the Thal (Increase in Value) Tax Assessment Rules, 1961, before its substitution under notification No. 4907-69/3962-CI, dated the 30th July, 1969, issued by the Government of West Pakistan, Colonies Department, or any judgment, decree or order of any court or other authority, any tax levied, charged, collected or realized in accordance with rule 3 before its said substitution shall be deemed to have been validly levied, charged, collected or realized, as the case may be, under the rule so substituted read with notification No. 4907-69/3965-CI, dated the 30th July, 1969, issued by the Board of Revenue, West Pakistan, and where any such tax has not been paid or realized before the coming into force of this Ordinance, the same shall be recoverable in accordance therewith.

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<sup>1</sup>This Ordinance was promulgated by the Governor of Punjab on 22nd February, 1971; published in the Punjab Gazette (Extraordinary), dated 23rd February, 1971, pages 177-178; saved by Article 281 of the Interim Constitution of the Islamic Republic of Pakistan (1972); and validated by the Validation of Laws Act, 1975 (LXIII of 1975), pages 177-178.