

INCOME-TAX PROCEEDINGS VALIDATING ACT, 1946.

[BURMA ACT No. XIX OF 1946.]

WHEREAS it is necessary to establish the validity of certain appointments as Income-tax Officer of and certain proceedings under the Burma Income-tax Act taken by persons designated as Assistant Income-tax Officers ;

AND WHEREAS by a Proclamation, dated the tenth day of December, 1942, the Governor of Burma has assumed to himself all powers vested by or under the Government of Burma Act, 1935, in the Legislature or in either Chamber thereof ;

NOW, THEREFORE, in exercise of the said powers it is hereby enacted by the Governor of Burma as follows :—

1. (1) This Act may be called the Income-tax Proceedings
Short title, extent and Validating Act, 1946.
commencement.

(2) It extends to the whole of British Burma.

(3) It shall come into force at once.

2. Where, whether before or after the commencement of this Act, any person designated as Assistant Income-tax Officer has been appointed to be or to discharge the functions of an Income-tax Officer for any of the purposes of the Burma Income-tax Act, and where, whether before or after the commencement of this Act, a person designated as Assistant Income-tax Officer appointed to be or to discharge the functions of an Income-tax Officer, has given or served any notice or taken any action whatsoever under the said Act for the purpose of or in connection with the making of an Assessment under the said Act, such person shall be deemed to be and always to have been validly appointed as an Income-tax Officer for the purposes of the said Act, and no notice purporting to have been given or served by such person as an Income-tax Officer shall be called in question merely on the ground of any irregularity or defect in the manner of his appointment as an Income-tax Officer.