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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS
(Legislative Department)

New Delhi, the 12th September, 2001/*Bhadra* 21, 1923 (*Saka*)

The following Act of Parliament received the assent of the President on the 11th September, 2001, and is published for general information:—

THE CENTRAL SALES TAX (AMENDMENT) ACT, 2001

No. 41 OF 2001

[11*th September*, 2001]

An Act further to amend the Central Sales Tax Act, 1956.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Central Sales Tax (Amendment) Act, 2001.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 13.

74 of 1956.

2. In the Central Sales Tax Act, 1956 (hereinafter referred to as the principal Act), in section 13, in sub-section (*1*), after clause (*g*), the following clauses shall be inserted, namely:—

"(*h*) the proper functioning of the Authority constituted under section 19;

(*i*) the salaries and allowances payable to, and the terms and conditions of service of, the Chairman and Members under sub-section (*3*) of section 19;

(*j*) any other matter as may be prescribed.".

Insertion of new Chapter after Chapter V.

3. After Chapter V of the principal Act, the following Chapter shall be inserted, namely:—

'CHAPTER VI

AUTHORITY TO SETTLE DISPUTES IN COURSE OF INTER-STATE TRADE OR COMMERCE

Central Sales Tax Appellate Authority.

19. (*1*) The Central Government shall constitute, by notification in the Official Gazette, an Authority to settle inter-State disputes falling under section 6A or section 9 of this Act, to be known as "the Central Sales Tax Appellate Authority (hereinafter referred to as the Authority)".

(*2*) The Authority shall consist of the following Members appointed by the Central Government, namely:—

(*a*) a Chairman, who is a retired Judge of the Supreme Court, or a retired Chief Justice of a High Court;

(*b*) an officer of the Indian Legal Service who is, or is qualified to be, an Additional Secretary to the Government of India; and

(*c*) an officer of a State Government not below the rank of Secretary or an officer of the Central Government not below the rank of Additional Secretary, who is an expert in sales tax matters.

(*3*) The salaries and allowances payable to, and the terms and conditions of service of, the Chairman and Members shall be such as may be prescribed.

(*4*) The Central Government shall provide the Authority with such officers and staff as may be necessary for the efficient exercise of the powers of the Authority under this Act.

Appeals.

20. (*1*) The provisions of this Chapter shall apply to appeals filed by the aggrieved dealer against any order of the assessing authority made under section 6A or section 9 of this Act.

(*2*) Notwithstanding anything contained in the general sales tax laws, the Authority shall adjudicate an appeal filed by a dealer aggrieved against any order of the assessing authority rejecting his claim under section 6A or section 9 of this Act.

(*3*) An appeal against the order of the assessing authority rejecting the claim of the dealer under section 6A or section 9 of this Act may be filed by the aggrieved dealer within forty-five days from the date on which the order is served on him:

Provided that the Authority may entertain any appeal after the expiry of the said period of forty-five days, but not later than sixty days, from the date aforesaid if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

(*4*) The application shall be made in quadruplicate and be accompanied by a fee of five thousand rupees.

Procedure on receipt of application.

21. (*1*) On receipt of an appeal, the Authority shall cause a copy thereof to be forwarded to the assessing authority concerned and to call upon it to furnish the relevant records:

Provided that such records shall, as soon as possible, be returned to the assessing authority.

(*2*) The Authority shall adjudicate and decide upon the appeal filed against an order of the assessing authority.

(*3*) The Authority, after examining the appeal and the records called for, by order, either allow or reject the appeal:

Provided that no appeal shall be rejected unless an opportunity has been given to the appellant of being heard in person or through a duly authorised representative:

Provided further that whether an appeal is rejected or accepted, reasons for such rejection or acceptance shall be given in the order.

(*4*) The Authority shall make an endeavour to pronounce its order in writing within six months of the receipt of the appeal.

(*5*) A copy of every order made under sub-section (*3*) shall be sent to the appellant and to the assessing authority.

Powers of the Authority.

22. (*1*) The Authority shall have the same powers as are vested in a court under the Code of Civil Procedure, 1908, while trying a suit in respect of the following matters, namely:— 5 of 1908.

(*a*) enforcing the attendance of any person, examining him on oath or affirmation;

(*b*) compelling the production of accounts and documents;

(*c*) issuing commission for the examination of witnesses;

(*d*) the reception of evidence on affidavits;

(*e*) any other matter which may be prescribed.

(*2*) Every proceeding before the Authority shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code and the Authority shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973. 45 of 1860. 2 of 1974.

Procedure of Authority.

23. The Authority shall, subject to the provisions of this Chapter, have power to regulate its own procedure in all matters arising out of the exercise of powers under this Act.

Authority for Advance Rulings to function as Authority under this Act.

24. (*1*) Notwithstanding anything contained in any other law for the time being in force and in section 19 of this Act, the Authority for Advance Rulings constituted under section 245-O of the Income-tax Act, 1961 shall be notified by the Central Government in the Official Gazette, with such modifications as may be necessary, to make its composition in conformity with section 19 of this Act, as the Authority under this Act till such time an Authority is constituted under that section. 43 of 1961.

(*2*) On and from the date of the constitution of the Authority in accordance with the provisions of section 19 of this Act, the proceedings pending with the Authority for Advance Rulings shall stand transferred to the Authority constituted under that section from the stage at which such proceedings stood before the date of constitution of the said Authority.

Transfer of pending proceedings.

25. On and from the date when the Authority is constituted under section 19, every appeal arising out of the provisions contained in this Chapter—

(*i*) which is pending immediately before the constitution of such Authority before the appellate authority constituted under the general sales tax law of a State or of the Union territory, as the case may be; or

(*ii*) which would have been required to be taken before such appellate Authority,

shall stand transferred to such Authority on the date on which it is established.

Applicability of order passed.

26. An order passed by the Authority under this Chapter shall be binding on the assessing authorities and other authorities created by or under any law relating to general sales tax, in force for the time being in any State or Union territory.'.

SUBHASH C. JAIN,
Secy. to the Govt. of India.

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