रजिस्ट्री सं० डी० 221 REGISTERED NO. D 221

भारत का राजपत्र
The Gazette of India

असाधारण

भाग II—खण्ड 1

PART II—Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 72] नई दिल्ली, शुक्रवार, दिसम्बर 1, 1972/अग्रहायण 10, 1894

No. 72] NEW DELHI, FRIDAY DECEMBER 1, 1972/AGRAHAYANA 10, 1894

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 AND JUSTICE

(Legislative Department)

New Delhi, the 1st December 1972/Agrahayana 10, 1894 (Saka)

The following Act of Parliament received the assent of the President on the 30th November, 1972, and is hereby published for general information:—

THE CENTRAL SALES TAX (AMENDMENT) ACT, 1972

No. 61 OF 1972

[*30th November*, 1972]

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

BE it enacted by Parliament in the Twenty-third 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, 1972.

(*2*) This section and sub-section (*1*) of section 14 shall come into force at once and the remaining provisions of this Act shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Amendment of section 6.

74 of 1956.

2. In section 6 of the Central Sales Tax Act, 1956 (hereinafter referred to as the principal Act),—

(*a*) in sub-section (*1*), after the words "on all sales", the words "of goods other than electrical energy" shall be inserted;

(*b*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(2) Notwithstanding anything contained in sub-section (1) or sub-section (1A), where a sale of any goods in the course of inter-State trade or commerce has either occasioned the movement of such goods from one State to another or has been effected by a transfer of documents of title to such goods during their movement from one State to another, any subsequent sale during such movement effected by a transfer of documents of title to such goods,—

(*A*) to the Government, or

(*B*) to a registered dealer other than the Government, if the goods are of the description referred to in sub-section (*3*) of section 8,

shall be exempt from tax under this Act:

Provided that no such subsequent sale shall be exempt from tax under this sub-section unless the dealer effecting the sale furnishes to the prescribed authority in the prescribed manner and within the prescribed time or within such further time as that authority may, for sufficient cause, permit,—

(*a*) a certificate duly filled and signed by the registered dealer from whom the goods were purchased containing the prescribed particulars in a prescribed form obtained from the prescribed authority; and

(*b*) if the subsequent sale is made—

(*i*) to a registered dealer, a declaration referred to in clause (*a*) of sub-section (*4*) of section 8, or

(*ii*) to the Government, not being a registered dealer, a certificate referred to in clause (*b*) of sub-section (*4*) of section 8:

Provided further that it shall not be necessary to furnish the declaration or the certificate referred to in clause (*b*) of the preceding proviso in respect of a subsequent sale of goods if,—

(*a*) the sale or purchase of such goods is, under the sales tax law of the appropriate State, exempt from tax generally or is subject to tax generally at a rate which is lower than three per cent. (whether called a tax or fee or by any other name); and

(*b*) the dealer effecting such subsequent sale proves to the satisfaction of the authority referred to in the preceding proviso that such sale is of the nature referred to in clause (*A*) or clause (*B*) of this sub-section".

Insertion of new section 6A.

3. After section 6 of the principal Act, the following section shall be inserted, namely:—

Burden of proof, etc., in case of transfer of goods claimed otherwise than by way of sale.

'6A. (*1*) Where any dealer claims that he is not liable to pay tax under this Act, in respect of any goods, on the ground that the movement of such goods from one State to another was occasioned by reason of transfer of such goods by him to any other place of his business or to his agent or principal, as the case may be, and not by reason of sale, the burden of proving that the movement of those goods was so occasioned shall be on that dealer and for this purpose he may furnish to the assessing authority, within the prescribed time or within such further time as that authority may, for sufficient cause, permit, a declaration, duly filled and signed by the principal officer of the other place of business, or his agent or principal, as the case may be, containing the prescribed particulars in the prescribed form obtained from the prescribed authority, along with the evidence of despatch of such goods.

(*2*) If the assessing authority is satisfied after, making such inquiry as he may deem necessary that the particulars contained in the declaration furnished by a dealer under sub-section (*1*) are true, he may, at the time of, or at any time before, the assessment of the tax payable by the dealer under this Act, make an order to that effect and thereupon the movement of goods to which the declaration relates shall be deemed for the purposes of this Act to have been occasioned otherwise than as a result of sale.

Explanation.—In this section, "assessing authority", in relation to a dealer, means the authority for the time being competent to assess the tax payable by the dealer under this Act.'.

Amendment of section 7.

4. In section 7 of the principal Act,—

(*a*) after sub-section (*2*), the following sub-section shall be inserted, namely:—

"(*2A*) Where it appears necessary to the authority to whom an application is made under sub-section (*1*) or sub-section (*2*) so to do for the proper realisation of the tax payable under this Act or for the proper custody and use of the forms referred to in clause (*a*) of the first proviso to sub-section (*2*) of section 6 or sub-section (*1*) of section 6A or clause (*a*) of sub-section (*4*) of section 8, he may, by an order in writing and for reasons to be recorded therein, impose as a condition for the issue of a certificate of registration a requirement that the dealer shall furnish in the prescribed manner and within such time as may be specified in the order such security as may be so specified, for all or any of the aforesaid purposes.";

(*b*) in sub-section (*3*), after the words "rules made thereunder", the words, brackets, figure and letter "and the condition, if any, imposed under sub-section (*2A*), has been complied with" shall be inserted;

(c) after sub-section (3), the following sub-sections shall be inserted, namely:—

'(3A) Where it appears necessary to the authority granting a certificate of registration under this section so to do for the proper realisation of tax payable under this Act or for the proper custody and use of the forms referred to in sub-section (2A), he may, at any time while such certificate is in force, by an order in writing and for reasons to be recorded therein, require the dealer, to whom the certificate has been granted, to furnish within such time as may be specified in the order and in the prescribed manner such security, or, if the dealer has already furnished any security in pursuance of an order under this sub-section or sub-section (2A), such additional security, as may be specified in the order, for all or any of the aforesaid purposes.

(3B) No dealer shall be required to furnish any security under sub-section (2A) or any security or additional security under sub-section (3A) by the authority referred to therein, unless he has been given an opportunity of being heard and the amount of security that may be required to be furnished by any dealer under either of the aforesaid sub-sections or the aggregate of the amount of such security and the amount of additional security that may be required to be furnished by any dealer under sub-section (3A), shall in no case exceed the tax payable, in accordance with the estimate of such authority, on the turnover of the dealer for the year in which such security or, as the case may be, additional security is required to be furnished.

(3C) Where the security furnished by a dealer under sub-section (2A) or sub-section (3A) is in the form of a surety bond and the surety becomes insolvent or dies, the dealer shall, within thirty days of the occurrence of any of the aforesaid events, inform the authority granting the certificate of registration and shall within ninety days of such occurrence furnish a fresh surety bond or furnish in the prescribed manner other security for the amount of the bond.

(3D) The authority granting the certificate of registration may by order and for good and sufficient cause forfeit the whole or any part of the security furnished by a dealer,—

(a) for realising any amount of tax or penalty payable by the dealer;

(b) if the dealer is found to have misused any of the forms referred to in sub-section (2A) or to have failed to keep them in proper custody:

Provided that no order shall be passed under this sub-section without giving the dealer an opportunity of being heard.

(3E) Where by reason of an order under sub-section (3D), the security furnished by any dealer is rendered insufficient, he shall make up the deficiency in such manner and within such time as may be prescribed.

(*3F*) The authority issuing the forms referred to in sub-section (*2A*) may refuse to issue such forms to a dealer who has failed to comply with an order under that sub-section or sub-section (*3A*), or with the provisions of sub-section (*3C*) or sub-section (*3E*), until the dealer has complied with such order or such provisions, as the case may be.

(*3G*) The authority granting a certificate of registration may, on application by the dealer to whom it has been granted, order the refund of any amount or part thereof deposited by the dealer by way of security under this section, if it is not required for the purposes of this Act.

(*3H*) Any person aggrieved by an order passed under sub-section (*2A*), sub-section (*3A*), sub-section (*3D*) or sub-section (*3G*) may, within thirty days of the service of the order on him, but after furnishing the security, prefer, in such form and manner as may be prescribed, an appeal against such order to such authority (hereafter in this section referred to as the "appellate authority") as may be prescribed:

Provided that the appellate authority may, for sufficient cause, permit such person to present the appeal,—

(*a*) after the expiry of the said period of thirty days; or

(*b*) without furnishing the whole or any part of such security.

(*3I*) The procedure to be followed in hearing any appeal under sub-section (*3H*), and the fees payable in respect of such appeals shall be such as may be prescribed.

(*3J*) The order passed by the appellate authority in any appeal under sub-section (*3H*) shall be final.';

(*d*) in sub-section (*4*), in clause (*b*), for the words "or has ceased to exist", the words, brackets, figures and letters "or has ceased to exist or has failed without sufficient cause, to comply with an order under sub-section (*3A*) or with the provisions of sub-section (*3C*) or sub-section (*3E*) or has failed to pay any tax or penalty payable under this Act" shall be substituted.

5. In section 8 of the principal Act,— Amendment of section 8.

(*a*) for sub-section (*2A*), the following sub-section shall be substituted, namely:—

"(*2A*) Notwithstanding anything contained in sub-section (*1A*) of section 6 or sub-section (*1*) or sub-section (*2*) of this section, the tax payable under this Act by a dealer on his turnover in so far as the turnover or any part thereof relates to the sale of any goods, the sale or, as the case may be, the purchase of which is, under the sales tax law of the appropriate State,

exempt from tax generally or subject to tax generally at a rate which is lower than three per cent. (whether called a tax or fee or by any other name), shall be nil or, as the case may be, shall be calculated at the lower rate.

Explanation.—For the purposes of this sub-section a sale or purchase of any goods shall not be deemed to be exempt from tax generally under the sales tax law of the appropriate State if under that law the sale or purchase of such goods is exempt only in specified circumstances or under specified conditions or the tax is levied on the sale or purchase of such goods at specified stages or otherwise than with reference to the turnover of the goods.";

(*b*) in sub-section (*4*), the following proviso shall be inserted at the end, namely:—

"Provided that the declaration referred to in clause (*a*) is furnished within the prescribed time or within such further time as that authority may, for sufficient cause, permit.";

(c) for sub-section (5), the following sub-section shall be substituted, namely:—

"(5) Notwithstanding anything contained in this section, the State Government may, if it is satisfied that it is necessary so to do in the public interest, by notification in the Official Gazette, and subject to such conditions as may be specified therein, direct,—

(*a*) that no tax under this Act shall be payable by any dealer having his place of business in the State in respect of the sales by him, in the course of inter-State trade or commerce, from any such place of business of any such goods or classes of goods as may be specified in the notification, or that the tax on such sales shall be calculated at such lower rates than those specified in sub-section (*1*) or sub-section (*2*) as may be mentioned in the notification;

(*b*) that in respect of all sales of goods or sales of such classes of goods as may be specified in the notification, which are made, in the course of inter-State trade or commerce, by any dealer having his place of business in the State or by any class of such dealers as may be specified in the notification to any person or to such class of persons as may be specified in the notification, no tax under this Act shall be payable or the tax on such sales shall be calculated at such lower rates than those specified in sub-section (*1*) or sub-section (*2*) as may be mentioned in the notification.".

Amendment of section 9.

6. In section 9 of the principal Act, in sub-section (*2*), for the words "refunds, penalties,", the words "refunds, rebates, penalties," shall be substituted.

Insertion of new section 9B.

7. After section 9A of the principal Act, the following section shall be inserted, namely:—

Rounding off of tax, etc.

"9B. The amount of tax, interest, penalty, fine or any other sum payable, and the amount of refund due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored:

Provided that nothing in this section shall apply for the purpose of collection by a dealer of any amount by way of tax under this Act in respect of any sale by him of goods in the course of inter-State trade or commerce.".

Amendment of section 10.

8. In section 10 of the principal Act,—

(*a*) for clause (*a*), the following clauses shall be substituted, namely:—

"(*a*) furnishes a certificate or declaration under sub-section (*2*) of section 6 or sub-section (*1*) of section 6A or sub-section (*4*) of section 8, which he knows, or has reason to believe, to be false; or

(*aa*) fails to get himself registered as required by section 7, or fails to comply with an order under sub-section (*3A*) or with the requirements of sub-section (*3C*) or sub-section (*3E*), of that section;";

(*b*) in clause (*d*), for the word, brackets and letter "clause (*b*)", the words, brackets and letters "clause (*b*) or clause (*c*) or clause (*d*)" shall be substituted.

Amendment of section 10A.

9. In section 10A of the principal Act, in sub-section (*1*), for the words "the tax which would have been levied under this Act in respect of the sale to him of the goods if the offence had not been committed", the words, brackets and figures "the tax which would have been levied under sub-section (*2*) of section 8 in respect of the sale to him of the goods, if the sale had been a sale falling within that sub-section" shall be substituted.

Amendment of section 13.

10. In section 13 of the principal Act,—

(*a*) in sub-section (*1*),—

(*i*) in clause (*b*), after the words "the deductions which may be made", the words, brackets, letters and figures "under clause (c) of sub-section (*1*) of section 8A" shall be inserted;

(*ii*) in clause (*d*), the words "the State of origin of such form or certificate and the time within which any such certificate or declaration shall be produced or furnished" shall be inserted at the end;

(*b*) for sub-section (*2*), the following sub-section shall be substituted, namely:—

"(*2*) Every rule made by the Central Government under sub-section (*1*) shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total

period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.";

(c) in sub-section (4),—

(i) after clause (a), the following clause shall be inserted, namely:—

"(aa) the manner in which security may be furnished under sub-section (2A) or sub-section (3A) or sub-section (3C) of section 7 and the manner in which and the time within which any deficiency may be made up under sub-section (3E) of that section;";

(ii) for clause (e), the following clauses shall be substituted, namely:—

"(e) the authority from whom, the conditions subject to which and the fees subject to payment of which any form of certificate prescribed under clause (a) of the first proviso to sub-section (2) of section 6 or of declaration prescribed under sub-section (1) of section 6A or sub-section (4) of section 8 may be obtained, the manner in which such forms shall be kept in custody and records relating thereto maintained and the manner in which any such form may be used and any such certificate or declaration may be furnished;

(ee) the form and manner in which, and the authority to whom, an appeal may be preferred under sub-section (3H) of section 7, the procedure to be followed in hearing such appeals and the fees payable in respect of such appeals;";

(d) in sub-section (5), for the words "the State Government", the words "the Central Government or, as the case may be, the State Government" shall be substituted.

Amendment of section 14.

11. In section 14 of the principal Act,—

(a) for clause (i), the following clause shall be, and shall be deemed always to have been, substituted, namely:—

'(i) coal, including coke in all its forms, but excluding charcoal:

Provided that during the period commencing on the 23rd day of February, 1967 and ending with the date of commencement of section 11 of the Central Sales Tax (Amendment) Act, 1972, this clause shall have effect subject to the modification that the words "but excluding charcoal" shall be omitted;';

(*b*) for clause (*iv*), the following clause shall be substituted, namely:—

"(*iv*) iron and steel, that is to say,—

(*i*) pig iron and cast iron including ingot moulds bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap;

(*ii*) steel semis (ingots slabs, blooms and billets of all qualities, shapes and sizes);

(*iii*) skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars;

(*iv*) steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths);

(*v*) steel structurals (angles, joists, channels, tees, sheet piling sections, Z sections or any other rolled sections);

(*vi*) sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in rivetted condition;

(*vii*) plates both plain and chequered in all qualities,

(*viii*) discs, rings, forgings and steel castings;

(*ix*) tool, alloy and special steels of any of the above categories;

(*x*) steel melting scrap in all forms including steel skull, turnings and borings;

(*xi*) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings;

(*xii*) tin-plates, both hot dipped and electrolytic and tinfree plates;

(*xiii*) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails—heavy and light crane rails;

(*xiv*) wheels, tyres, axles and wheel sets;

(*xv*) wire rods and wires—rolled, drawn, galvanised, aluminised, tinned or coated such as by copper;

(*xvi*) defectives, rejects, cuttings or end pieces of any of the above categories;";

(*c*) for clause (*v*), the following clause shall be substituted, namely:—

"(*v*) jute, that is to say, the fibre extracted from plants belonging to the species *Corchorus capsularis* and *Corchorus olitorius* and the fibre known as mesta or bimli extracted from plants

of the species *Hibiscus cannabinus* and *Hibiscus sabdariffa—Var altissima* and the fibre known as *Sunn or Sunnhemp* extracted from plants of the species *Crotalaria juncea* whether baled or otherwise;";

(*d*) for clause (*vi*), the following clause shall be substituted namely:—

"(*vi*) Oilseeds, that is to say,—

(i) Groundnut or Peanut (*Arachis hypogaea*);

(*ii*) Sesamum or Til (*Sesamum orientale*);

(*iii*) Cotton seed (*Gossypium Spp.*);

(*iv*) Soyabean (*Glycine soja*);

(*v*) Rapeseed and Mustard—

(*1*) *Toria* (*Brassica campestris var toria*);

(*2*) Rai (*Brassica juncea*);

(*3*) Jamba—Taramira (*Eruca Sativa*);

(*4*) Sarson, yellow and brown (*Brassica campestris var sarson*);

(*5*) Banarsi Rai or True Mustard (*Brassica nigra*);

(*vi*) Linseed (*Linum usitatissimum*);

(*vii*) Castor (*Ricinus communis*);

(*viii*) Coconut (*i.e.* Copra excluding tender coconuts) (*Cocos nucifera*);

(*ix*) Sunflower (*Helianthus annus*);

(*x*) Nigar seed (*Guizotia abyssinica*);

(*xi*) Neem, vepa (*Azadirachta indica*);

(*xii*) Mahua, illupai, Ippe (*Madhuca indica M. Latifolia, Bassia, Latifolia* and *Madhuca longifolia* syn. *M. Longifolia*);

(*xiii*) Karanja, Pongam, Honga (*Pongamia pinnata* syn. *P. Glabra*);

(*xiv*) Kusum (*Schleichera oleosa*, syn. *S. Trijuga*);

(*xv*) Punna, Undi (*Calophyllum inophyllum*);

(*xvi*) Kokum (*Carcinia indica*);

(*xvii*) Sal (*Shorea robusta*);

(*xviii*) Tung (*Aleurites fordi* and *A. montana*);

(*xix*) Red palm (*Elaeis quinensis*);

(*xx*) Safflower (*Carthamus tinctorius*);".

Amendment of section 15.

12. In section 15 of the principal Act, in clause (*b*),—

(*a*) for the words "the tax so levied", the words "and tax has been paid under this Act in respect of the sale of such goods in the course of inter-State trade or commerce, the tax levied under such law" shall be, and shall be deemed to have been, substituted with effect from the 1st day of October, 1958;

(*b*) for the words "shall be refunded to such person", the words "shall be reimbursed to the person making such sale in the course of inter-State trade or commerce" shall be substituted.

13. In the principal Act, after Chapter IV, the following Chapter shall be inserted, namely:— Insertion of new Chapter V

'CHAPTER V

LIABILITY IN SPECIAL CASES

16. In this Chapter,— Definitions.

(*a*) "appropriate authority", in relation to a company, means the authority competent to assess tax on the company;

(*b*) "company" and "private company" have the meanings respectively assigned to them by clauses (*i*) and (*iii*) of sub-section (*1*) of section 3 of the Companies Act, 1956. 1 of 1956

17. (*1*) Every person— Company in liquidation.

(*a*) who is the liquidator of any company which is being wound up, whether under the orders of a court or otherwise; or

(*b*) who has been appointed the receiver of any assets of a company,

(hereinafter referred to as the liquidator) shall, within thirty days after he has become such liquidator, give notice of his appointment as such to the appropriate authority.

(*2*) The appropriate authority shall, after making such inquiry or calling for such information as it may deem fit, notify to the liquidator within three months from the date on which he receives notice of the appointment of the liquidator the amount which, in the opinion of the appropriate authority would be sufficient to provide for any tax which is then, or is likely thereafter to become, payable by the company.

(*3*) The liquidator shall not part with any of the assets of the company or the properties in his hands until he has been notified by the appropriate authority under sub-section (*2*) and on being so notified, shall set aside an amount equal to the amount notified and, until he so sets aside such amount, shall not part with any of the assets of the company or the properties in his hands:

Provided that nothing contained in this sub-section shall debar the liquidator from parting with such assets or properties in compliance with any order of a court or for the purpose of the payment of the tax payable by the company under this Act or for making any payment to secured creditors whose debts are entitled under law to priority of payment over debts due to Government on the date of liquidation or for meeting such costs and expenses of the winding up of the company as are in the opinion of the appropriate authority reasonable.

(4) If the liquidator fails to give the notice in accordance with sub-section (1) or fails to set aside the amount as required by, or parts with any of the assets of the company or the properties in his hands in contravention of the provisions of sub-section (3), he shall be personally liable for the payment of the tax which the company would be liable to pay:

Provided that if the amount of any tax payable by the company is notified under sub-section (2), the personal liability of the liquidator under this sub-section shall be to the extent of such amount.

(5) Where there are more liquidators than one, the obligations and liabilities attached to the liquidator under this section shall attach to all the liquidators jointly and severally.

(6) The provisions of this section shall have effect notwithstanding anything to the contrary contained in any other law for the time being in force.

Liability of directors of private company in liquidation.

18. Notwithstanding anything contained in the Companies Act, 1956, when any private company is wound up after the commencement of this Act, and any tax assessed on the company under this Act for any period, whether before or in the course of or after its liquidation, cannot be recovered, then, every person who was a director of the private company at any time during the period for which the tax is due shall be jointly and severally liable for the payment of such tax unless he proves that the non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company.'. 1 of 1956

Extension of the principal Act to Kohima and Mokokchung districts in the State of Nagaland.

14. (1) The principal Act, as in force on the 5th day of August, 1971, is hereby extended to, and shall be in force in, the Kohima and Mokokchung districts in the State of Nagaland.

(2) The amendments made to the principal Act by this Act shall come into force in the Kohima and Mokokchung districts in the State of Nagaland on the date on which this sub-section comes into force.

Validation of assessments, etc.

15. (1) Notwithstanding anything contained in any judgment, decree or order of any court or other authority to the contrary, any assessment, re-assessment, levy or collection of any tax made or purporting to have been made, any action or thing taken or done in relation to such assessment, re-assessment, levy or collection under the provisions of the principal Act before the commencement of this section shall be deemed to be as valid and effective as if such assessment, re-assessment, levy or collection or action or thing had been made, taken or done under the principal Act as amended by clause (a) of section 11 and clause (a) of section 12 of this Act, and accordingly—

(a) all acts, proceedings or things done or action taken by the State Government or by any other officer of the State Government

or by any other authority in connection with the assessment, re-assessment, levy or collection of such tax shall, for all purposes, be deemed to be and to have always been done or taken in accordance with law;

(*b*) no suit or other proceedings shall be maintained or continued in any court or before any authority for the refund of any such tax; and

(*c*) no court shall enforce any decree or order directing the refund of any such tax.

(*2*) For the removal of doubts, it is hereby declared that nothing in sub-section (*1*) shall be construed as preventing any person—

(*a*) from questioning in accordance with the provisions of the principal Act, as amended by this Act, the assessment, re-assessment, levy or collection of such tax for any period, or

(*b*) from claiming refund of any tax paid by him in excess of the amount due from him under the principal Act as amended by this Act.

K. K. SUNDARAM,

Joint Secy. to the Govt. of India.

IndiaCode

PRINTED BY THE GENERAL MANAGER, GOVERNMENT OF INDIA PRESS, MINTO ROAD, NEW DELHI AND PUBLISHED BY THE MANAGER OF PUBLICATIONS, DELHI, 1972

IndiaCode