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Cantonments Act, 2006

Section 97 - Finality of appellate orders The order of a District Court confirming, setting aside or modifying an order in respect

section 79 and in the case of any other tax, within thirty days next after the date of the receipt of the notice of assessment or of alteration of assessment or, if no notice has been given, within thirty days next after the date of the presentation of the first bill in respect thereof: Provided that an appeal may be admitted after the expiration of the period prescribed therefor by this section if the appellant satisfies the District Court before whom the appeal is preferred that he had sufficient cause for not preferring it within that period; (b) the amount including the assessed tax or duty, if any, in dispute in the appeal shall be deposited by the appellant every year on or before the due date in the office of the Board till the appeal is decided by the District Court. Section 97 - Finality of appellate orders The order of a District Court confirming, setting aside or modifying an order in respect of any valuation or assessment or liability to assessment or taxation shall be final: Provided that it shall be lawful for the District Court, upon application or on its own motion, to review any order passed by it in appeal if application in this behalf is made within three months from the date of the original order.