Value Added Tax Act, 2003

Section 62 - Appeals

(1) Any person objecting to any order or proceedings affecting him passed under the provisions of this Act by the prescribed authority may appeal to the prescribed appellate authority.

(2) The appeal shall be preferred,

(a) in respect of an order of assessment, within thirty days from the date on which the notice of assessment, was served on the appellant, and

(b) in respect of any other order, within thirty days from the date on which the order was communicated to the appellant:

(3) The appellate authority may admit an appeal preferred after the period as aforesaid but within a further period of one hundred and eighty days, if it is satisfied that the appellant had sufficient cause for not preferring the appeal within that period.

(4) (a) No appeal against an order of assessment shall be entertained by the appellate authority unless it is accompanied by satisfactory proof of the payment of tax and penalty not disputed in the appeal.

(b) The tax or other amount shall be paid in accordance with the order against which an appeal has been preferred.

(c) The appellate authority may, in its discretion, give such directions as it thinks fit in regard to the payment of tax or other amount payable under clause (b), if the appellant furnishes sufficient security to its satisfaction in such form and in such manner as may be prescribed.

(d) Where an order staying proceedings of recovery of any tax or other amount is passed in any proceedings relating to an appeal under sub-section (1), the appellate authority shall dispose of the appeal within a period of one hundred twenty days from the date of such order.

(e) If such appeal is not so disposed of within the period specified in clause (d), the order of stay shall stand vacated after the expiry of the said period.

(5) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(6) In disposing of an appeal, the appellate authority may, after giving the appellant a reasonable opportunity of being heard,

(a) in the case of an order of assessment or penalty:

(i) confirm, reduce or enhance the assessment including any part thereof whether or not such part is objected to in the appeal;

(ii) pass such other orders as it may think fit; and

(b) in the case of any other order, confirm, cancel or vary such order.

(7) Every order passed on appeal under this Section shall, subject to the provisions of Sections 63 to 67, be final.