Value Added Tax Act, 2003

Section 66 - Appeal to High Court

(1) Any person objecting to an order passed by the Commissioner or the Additional Commissioner under Section 64 may appeal to the High Court within sixty days from the date on which the order was communicated to him.

(2) The High Court may admit an appeal preferred after the period of sixty days aforesaid, if it is satisfied that the person had sufficient cause for not preferring the appeal within that period.

(3) The appeal shall be in the prescribed form, shall be verified in the prescribed manner, and shall be accompanied by a fee of five hundred rupees.

(4) The High Court shall, after giving both parties to the appeal a reasonable opportunity of being heard, pass such order thereon as it thinks fit.

(5) The provisions of sub-sections (6) to (12) of Section 65, shall apply in relation to appeals preferred under sub-section (1) as they apply in relation to petitions preferred under sub-section (1) of Section 65.

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