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Value Added Tax Act, 2003

Section 68 - Petitions, Applications and Appeals to High Court to Be Heard by a Bench of Not Less Than Two Judges

Every Petition, application or appeal preferred to the High Court under Section 65 or 66 shall be heard by a bench of not less than two Judges, and in respect of such petition, application or appeal, the provisions of Section 98 of the Code of Civil Procedure, 1908 (Central Act V of 1908), shall apply.
