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**Value Added Tax Act, 2003**

**Section 83 - Validity of Assessments Not to Be Questioned in Prosecution**

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The validity of the assessment of any tax or of the levy of any fee or other amount, made under this Act, or the liability of any person to pay any tax, fee or other amount so assessed or levied shall not be questioned in any Criminal Court in any prosecution or other proceeding, whether under this Act or otherwise.

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