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Value Added Tax Act, 2003

Section 85 - Courts Not to Set Aside or Modify Assessments Except as Provided Under This Act

Notwithstanding anything contained in any law for the time being in force, no suit or other proceedings shall be entertained by any court, except as expressly provided for under this Act, to set aside or modify any assessment or other proceedings commenced by virtue of the provisions of this Act, and no such court shall question the validity of any assessment, levy of penalty or interest nor grant any stay of proceedings or allow recovery of any amount due under this Act.
