Banglore Development Authority Act, 1976

Section 62A - Appeal Against Assessmentetc.

1[62A. Appeal against assessment etc.

(1) Any person aggrieved by the assessment, levy or imposition of any tax under section 28B may, within a period of one month next after service of notice of demand, appeal to such authority as the Government may, by notification, specify (hereinafter referred to as the Appellate Authority) ;

Provided that any person aggrieved by assessment, levy or imposition of any tax made after the 24th day of July, 1992, may, prefer an appeal against such assessment levy or imposition of tax, within a period of one month from the date of coming into force of the provisions of this section :

Provided further that the Appellate Authority may admit an appeal after the expiry of the period specified above, if sufficient cause is shown to its satisfaction for not preferring it within the said period.

(2) No such appeal shall be heard and determined unless,-

(a) a memorandum of appeal in writing stating the grounds on which the demand made is disputed has been presented ; and

(b) the amount admitted by the appellant has been paid or deposited by him in the office of the Authority.

(3) The Appellate Authority shall, after giving a reasonable opportunity of being heard to both the parties pass such order as it deems fit. This decision of the Appellate Authority in any appeal under this section shall be final.]

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1. Inserted by Act 6 of 1993 w.e.f. 10.12.1993.
