

Finance Act, 2003

Section 161 - Amendment of Section 6

In the Central Sales Tax Act, 1956(2 of 1956) (hereinafter referred to as the Central Sales Tax Act), in section 6, after sub-section (2), the following sub-section shall be inserted, namely:--

"(3) Notwithstanding anything contained in this Act, if--

(a) any official or personnel of--

(i) any foreign diplomatic mission or consulate in India; or

(ii) the United Nations or any other similar international body,

entitled to privileges under any convention to which India is a party or under any law for the time being in force; or

(b) any consular or diplomatic agent of any mission, the United Nations or other body referred to in sub-clause (i) or sub-clause (ii) of clause (a),

purchases any goods for himself or for the purposes of such mission, United Nations or other body, then, the Central Government may, by notification in the Official Gazette, exempt, subject to such conditions as may be specified in the notification, the tax payable on the sale of such goods under this Act."
