

**Finance Act, 2003**

**Section 163 - Amendment of Section 20**

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In section 20 of the Central Sales Tax Act,-

(a) in sub-section (1), for the words and figure "section 9 of this Act", the words and figure "section 9 of this Act, which relates to any dispute concerning the sale of goods effected in the course of inter-State trade or commerce" shall be substituted;

(b) in sub-section (2), for the portion beginning with the words "aggrieved against" and ending with the words and figure "section 9 of this Act", the following shall be substituted, namely:--

"under sub-section (1) within forty-five days from the date on which order referred to in that sub-section is served on him:

Provided that the Authority may entertain any appeal after the expiry of the said period of forty-five days, but not later than sixty days from the date of such service, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.";

(c) sub-section (3) shall be omitted.

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