

Copra Cess Act, 1979

Section 8 - FINALITY OF ASSESSMENT

1) Any occupier of a mill who is aggrieved by an assessment made under Section 7-may, within three months of service of the notice referred to in sub-section (1) of that section, appeal to such authority as the Central Government may, by notification in the Official Gazette, appoint in this behalf, for the cancellation or modification of the assessment and, on such appeal, the said authority may cancel or modify the assessment and order the refund to such occupier of the whole or part, as the case may be, of the amount paid thereunder : Provided that the authority so appointed shall not be inferior in rank to the Collector by whom the assessment was made. (2) The appellate authority may, if it is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of one month. (3) Where the appellate authority is of opinion that any duty of excise has been short-levied, no order enhancing the duty of excise shall be made unless the appellant has been given notice to show cause, within one month from the date of service thereof, against the proposed order. (4) The Central Government may, on the application of any person aggrieved by any order made under sub-section (1) or sub-section (3), cancel or modify such order, if such application is made within six months from the date of the order made under sub-section (1) or sub-section (3), as the case may be. (5) The Central Government may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the aforesaid period of six months, allow it to be presented within a further period of one month. (6) The decision of the Central Government under sub-section (4) and subject to the decision of the Central Government, the decision of the appellate authority under sub-section (1), shall be final.