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Finance Act, 2002

Section 151 - AMENDMENT OF SECTION 6-A -In Section 6-A of the Central Sales Tax Act-, in subsection

1), after the words "along with the evidence of despatch of such goods", the words ",and if the dealer fails to furnish such declaration, then, the movement of such goods shall be deemed for all purposes of this Act to have been occasioned as a result of sale" shall be inserted.