Finance Act, 2003

Section 164 - AMENDMENT OF SECTION 21 In section 21 of the Central Sales Tax Act,"

a) in sub-section (1), for the portion beginning with the words "assessing authority concerned" and ending with the words "returned to the assessing authority", the following shall be substituted, namely:" 'assessing authority concerned as well as to each State Government concerned with the appeal and to call upon them to furnish the relevant records: Provided that such records shall, as soon as possible, be returned to the assessing authority or such State Government concerned, as the case may be.'; (b) in sub-section (3), for the first proviso, the following proviso shall be substituted, namely:" 'Provided that no appeal shall be rejected unless an opportunity has been given to the appellant of being heard in person or through a duly authorised representative, and also to the State Government concerned with the appeal of being heard.'.

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