

Finance Act, 2010

Section 80 - Amendment of Section 20

In section 20 of the Central Sales Tax Act, for sub-section (1) and the Explanation thereunder, the following sub-section shall be substituted, namely:--

"(1) An appeal shall lie to the Authority against any order passed by the highest appellate authority of a State under this Act determining issues relating to stock transfers or consignments of goods, in so far as they involve a dispute of inter-State nature."
