

Finance Act, 2010

Section 78 - Amendment of Section 6a

In the Central Sales Tax Act, 1956(74 of 1956) (hereinafter referred to as the Central Sales Tax Act), in section 6A,--

(a) in sub-section (2), for the portion beginning with the words "are true, he may" and ending with the words "declaration relates shall", the words "are true and that no inter-State sale has been effected, he may, at the time of, or at any time before, the assessment of the tax payable by the dealer under this Act, make an order to that effect and thereupon the movement of goods to which the declaration relates shall, subject to the provisions of sub-section (3)," shall be substituted;

(b) after sub-section (2), the following sub-section shall be inserted, namely:--

"(3) Nothing contained in sub-section (2) shall preclude reassessment by the assessing authority on the ground of discovery of new facts or revision by a higher authority on the ground that the findings of the assessing authority are contrary to law, and such reassessment or revision may be done in accordance with the provisions of general sales tax law of the State."
