Finance Act, 2010

Section 81 - Amendment of Section 22

In section 22 of the Central Sales Tax Act,--

(a) for the word "pre-deposit", wherever it occurs, the word "deposit" shall be substituted;

(b) after sub-section (1A), the following sub-section shall be inserted, namely:--

"(1B) The Authority may issue direction for refund of tax collected by a State which has been held by the Authority to be not due to that State, or alternatively, direct that State to transfer the refundable amount to the State to which central sales tax is due on the same transaction:

Provided that the amount of tax directed to be refunded by a State shall not exceed the amount of central sales tax payable by the appellant on the same transaction.".
