

Central Sales Tax Act, 1956

Section 22 - Powers of the Authority

(1) The Authority shall have the same powers as are vested in a court under the Code of Civil Procedure, 1908, (5 of 1908) while trying a suit in respect of the following matters, namely:--

- (a) enforcing the attendance of any person, examining him on oath or affirmation;
- (b) compelling the production of accounts and documents;
- (c) issuing commission for the examination of witnesses;
- (d) the reception of evidence on affidavits;
- (e) any other matter which may be prescribed.

¹[(1A) The Authority may grant stay of the operation of the order of the highest appellate authority against which the appeal is filed before it or order the ²[deposit] of the tax before entertaining the appeal and while granting such stay or making such order for the ²[deposit] of the tax, the Authority shall have regard, if the assessee has made ²[deposit] of the tax under the general sales tax law of the State concerned, to such ²[deposit] or pass such appropriate order as it may deem fit.]

³[(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.]

(2) Every proceeding before the Authority shall be deemed to be a judicial proceeding within the meaning of section 193 and 228 (45 of 1860) of the Indian Penal Code and the Authority shall be deemed to be a civil court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, (1973 2 of 1974)

1. Substituted by the Central Sales Tax (Amendment) Act, 2005. Prior to its substitution, sub-section (1A) read as under:

"[(1A) The Authority may grant stay of the operation of the order of the assessing authority against which the appeal is filed before it or order the pre-deposit of the tax before entertaining the appeal and while granting such stay or making such order for the pre-deposit of the tax, the Authority shall have regard, if the assessee has already made pre-deposit of the tax under the general sales tax law of the State concerned, to such pre-deposit.]"

2. Substituted by the Finance Act, 2010 for the following : -"pre-deposit"

3. Inserted by the Finance Act, 2010.
