

Finance (No. 2) Act, 2004

Section 118 - Amendment of Section 8

In section 8 of the Central Sales Tax Act, 1956(74 of 1956) (hereinafter referred to as the Central Sales Tax Act),--

(a) for sub-section (6), the following sub-section shall be substituted, namely:--

"(6) Notwithstanding anything contained in this section, no tax under this Act shall be payable by any dealer in respect of sale of any goods made by such dealer, in the course of inter-State trade or commerce to a registered dealer for the purpose of setting up, operation, maintenance, manufacture, trading, production, processing, assembling, repairing, reconditioning, re-engineering, packaging or for use as packing material or packing accessories in a unit located in any special economic zone or for development, operation and maintenance of special economic zone by the developer of the special economic zone, if such registered dealer has been authorised to establish such unit or to develop, operate and maintain such special economic zone by the authority specified by the Central Government in this behalf.";

(b) in sub-section (8), for the words, brackets and figures "authority referred to in sub-section (6) a declaration in the prescribed manner on the prescribed form obtained from the authority referred to in sub-section (5)", the following shall be substituted, namely:--

"prescribed authority referred to in sub-section (4) a declaration in the prescribed manner on the prescribed form obtained from the authority specified by the Central Government under sub-section (6)".
