Finance (No. 2) Act, 2004

Section 119 - Amendment of Chapter Vi

In Chapter VI of the Central Sales Tax Act, as directed to be inserted by section 3 of the Central Sales Tax (Amendment) Act, 2001(41 of 2001), and as it stands amended by the Finance Act, 2003(32 of 2003), with effect from the commencement of the Central Sales Tax (Amendment) Act, 2001,--

(a) in section 19, in sub-section (1), for the words, figures and letter "section 6A or section 9", the words, figures and letter "section 6A read with section 9" shall be substituted;

(b) in section 20, in sub-section (1), for the words, figures and letter "section 6A or section 9", the words, figures and letter "section 6A read with section 9" shall be substituted;

(c) in section 21, in sub-section (3), in the first proviso, for the words "also to the State Government", the words "also to each State Government" shall be substituted;

(d) in section 22, after sub-section (1), the following sub-section shall be inserted, namely:--

"(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.";

(e) in section 25, for the words "every appeal", the words "any proceeding" shall be substituted;

(f) in section 26, for the words "the assessing authorities", the words "each State Government concerned, the assessing authorities" shall be substituted.
