

# LKS UPDATE

An e-update to clients from Lakshmikumaran & Sridharan

1 FEBRUARY, 2023

## INDIRECT TAX

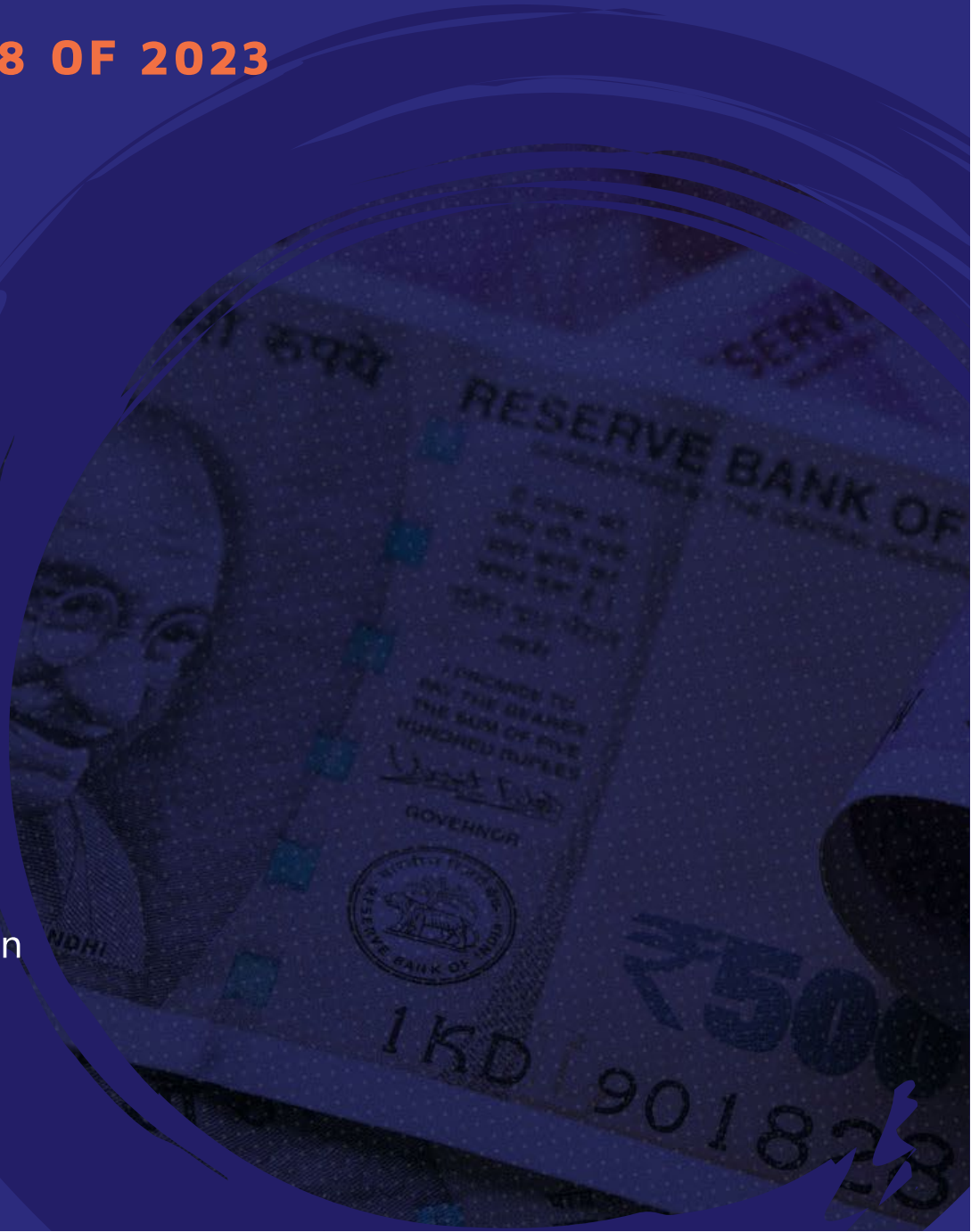
# Budget 2023 – Central Sales Tax Update

UPDATE NO. 8 OF 2023



Lakshmikumaran  
& Sridharan  
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exceeding expectations  
SINCE 1985





## CERTAIN PROVISIONS OF THE CENTRAL SALES TAX ACT PROPOSED TO BE AMENDED/OMITTED

- Section 19 & Section 25 of the CST Act – substituted, Section 24 of the CST Act – omitted

| Clause of Finance Bill 2023 | Relevant Section of the CST Act       | Proposed Amendment                                                                                                                                                                                                                |
|-----------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Clause 149                  | Section 19                            | The Customs, Excise and Service Tax Appellate Tribunal constituted under Section 129 of the Customs Act shall now be the Appellate Authority for settlement of inter-State disputes under the CST Act.                            |
| Clause 150                  | Section 24 – Advance Ruling Authority | Abolition of Authority of Advance Ruling Authority.                                                                                                                                                                               |
| Clause 151                  | Section 25                            | Transfer of pending proceedings before the <i>erstwhile</i> Authority for Advance Rulings to the Authority referred to as the Customs, Excise and Service Tax Appellate Tribunal constituted under Section 129 of the Customs Act |



### LKS COMMENTS

- By this amendment, the Authority for Advance Rulings under the Central Sales Tax will be abolished. The said authority was constituted under Section 245-O of the Income-tax Act, 1961 for handling the advance rulings under the Central Sales Tax. However, the same was not functional since a long time.
  - Now the Customs, Excise and Service Tax Appellate Tribunal constituted under Section 129 of the Customs Act will handle the pending and fresh matters.
  - This amendment will come into force once the Finance Bill 2023 gets assent of the President.
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exceeding expectations  
SINCE 1985