

Chapter 7 (Manual-6)

A statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part

7.1 The Sales Tax Appellate Tribunal is a judicial forum constituted under Section 44 of the Puducherry Value Added Tax Act and serves as the second forum of appeal for a person aggrieved by the order of the Appellate Assistant Commissioner under Section 47 or by an order passed under section 77. The Government appoints a judicial officer who is otherwise qualified to be appointed as a District and Sessions Judge to be the Appellate Tribunal and exercise the functions conferred under the Act. The Government may also entrust the duties of the Appellate Tribunal to the principal District and Sessions Judge, Puducherry. The Sales Tax Appellate Tribunal functions in the premises of the District Court at Puducherry. The public are generally allowed to view the proceedings as in any other courts.

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