

**CHAPTER XI  
MISCELLANEOUS**

- 89. Court Fee on Appeal and certain other Applications —**  
Notwithstanding anything contained in Court- fees Act, 1959,
- (1) subject to the provisions of the clause(2), any application not otherwise provided for when presented to the prescribed authority for the prescribed purpose or when presented to the Appellate Tribunal shall be charged with a court fee of such value not exceeding one hundred rupees as may be prescribed; and
  - (2) an appeal preferred under Section 79 shall be charged with a court fee of such value not exceeding one thousand rupees as may be prescribed if the amount in dispute, exceeds rupee one lakh and any other appeal shall be charged with a court fee of such value not exceeding one hundred rupees as may be prescribed.
- 90. Application of Sections 4 and 12 of Limitation Act —**  
In computing the period of limitation under Chapter IX, the provisions of Sections 4 and 12 of the Limitation Act, 1963 shall, so far as may be, apply.
- 91. Appearance before any Authority in course of proceedings.**
- (1) Any person who is entitled or required to attend before any authority including the Appellate Tribunal in connection with any proceeding under this Act, otherwise than when required to attend personally for examination on oath or affirmation, may attend-
    - (a) by a relative or a person being in his regular or whole time employment by him, or
    - (b) by a legal practitioner, or Advocate or Chartered Accountant who is not disqualified by or under sub-Section (2), or
    - (c) by a sales tax practitioner who possesses the prescribed qualifications and is entered in the list which the Commissioner shall maintain in that behalf, and who is not disqualified by or under sub-Section (2).
    - (d) any person who, immediately before the commencement of this Act was a sales tax practitioner under any earlier law  
only if such relative, person employed, legal practitioner, advocate, chartered accountant, or sales tax practitioner is authorized by such person in the prescribed form, and such authorization may include the authority to act on behalf of such person in such proceedings. :
  - (2) The Commissioner may by order in writing and for reasons to be recorded therein disqualify for such period as is stated in the order from attending before any such authority, any sales tax practitioner-
    - (i) who has been removed or dismissed from Government service or
    - (ii) who being a sales tax practitioner, a legal practitioner or a Chartered Accountant is found guilty of misconduct in connection with any proceedings under this Act by the Commissioner or by an authority, if any, empowered to take disciplinary action against the member of the profession to which he belongs
  - (3) No order of disqualification shall be made in respect of any particular person unless he is given a reasonable opportunity of being heard.
  - (4) Any person against whom any order of disqualification is made under this Section may within one month of the date of communication of such order appeal to the Tribunal to have the order cancelled or modified. The order of the Commissioner shall not take until one month of the making thereof or when an appeal is preferred until the appeal is decided.
  - (5) The Commissioner may at any time suo motto or on an application made to him in this behalf, revoke or modify any order made against an person under sub-Section (2) and thereupon such person shall cease to be disqualified subject to such conditions or restrictions that may be contained in such order.
- 92. Declaration of Stock of Goods held on the Appointed Day —**  
The Commissioner may by publication in newspapers or by notice require that any class of registered dealers as may be specified in the aforesaid declare such details regarding the

stock of goods held by them on the day immediately preceding the Appointed Day in such manner and with such particulars and to such authority, as may be required in this behalf.

**93. Bar to certain Proceedings —**

Save as is provided Chapter IX, no order passed or proceedings taken under this Act, the rules or notification by any authority appointed or constituted under this Act, shall be called in question in any Court, and save as is provided in the said Chapter, no appeal shall lie against any such order.

**94. Power to make Rules —**

- (1) Without prejudice to any power to make rules contained elsewhere in this Act, the State Government may make rules generally to carry out the purposes of this Act and such rules may include rules for levy of fees for any of the purposes of this Act.
- (2) In making any rules the State Government may direct that a breach thereof shall be punishable with fine not exceeding two thousand rupees, and when the offence is continuing one, with a daily fine not exceeding one hundred rupees during the continuance of the offence.
- (3) Every rule made under this Section shall be laid as soon as may be after it is made before the State Legislature while it is in the session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the State Legislature agrees in making any modification in the rule or the State Legislature agrees that the rule should not be made and notify such decision in the Official Gazette, the rule shall from the date of publication of such notification effect only in such modified form or be of no effect, as the case may be so however that any such modification or annulment shall be without prejudice to the validity of anything previously done or omitted to be done under that rule.