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There are disputes all over India relating to the appeals filed under Section 18-A of the Central Sales Tax Act, 1956. The assessing officers are passing composite orders in relation to the declarations produced and not produced, which lead to such disputes. Since there are no specific orders under Section 6, 6-A (1) and 6-A (2) of the Act, the dealers are filing appeals against the entire order directly to the Tribunal. The Revenue naturally raises objection for such filing on the ground of maintainability. We propose to discuss the correct position of law in this regard. The scheme of the CST Act, 1956 qua Branch Transfers is discussed here in below. “Sale” has been defined under Clause (g) of Section 2 to mean any transfer of property in goods by one person to another.... . Thus, if there is no transfer of property to another, there is no sale. Section 6 of the CST Act, 1956 is the charging section and the tax