

of the aggrieved person, be refunded to such person, less the amount of duty which was not disputed.

(3) On hearing an appeal, the Tribunal shall have all the powers of a subordinate court of the first class to summon witnesses, to take evidence upon oath or affirmation and to call for the production of books and other documents.

(4) Where the Tribunal considers it desirable for the purpose of avoiding expense or delay or any other special reason to do so, it may receive evidence by affidavit and interrogations and require the person to whom the interrogations are to make a full and true reply to the interrogations within the time specified by the Tribunal.

(5) In its determination of any matter the Tribunal may take into consideration any evidence which it considers relevant to the subject of an appeal before it, notwithstanding that the evidence would not otherwise be admissible under the law relating to evidence.

(6) The Tribunal shall have the power to award the costs of any proceedings before it and to direct that such costs be taxed in accordance with any scale prescribed for suits in the High Court or to award a specified sum of costs.

(7) All summons, notices or other documents issued under the hand of the Chairman of the Tribunal shall be deemed to be issued by the Tribunal.

(8) Any interested party may be represented before the Tribunal by an advocate or by any other person whom the tribunal may, in its discretion, admit to be heard on behalf of that party

(9) Any person summoned by the Tribunal to attend and give evidence or to produce any records, books of account, statements or other documents, or required to answer interrogations and who without sufficient cause-

- (a) refuses or fails to attend at the time and place mentioned in the summons served on him;

- (b) refuses or fails to answer fully and satisfactorily, to the best of his knowledge and belief all questions lawfully put to him by or with the concurrence of the Tribunal; or

- (c) refuses or fails to produce any records, books of account, statements or other documents which are in his possession or under his control mentioned or referred to in any summons served on him;

shall be guilty of an offence and liable to a fine not exceeding one hundred and fifty thousand Dalasis, or to imprisonment for a term not exceeding two years or both.

(10) Where the Tribunal awards costs in any appeal, it shall, on application by the person to whom the costs are awarded, issue to him a certificate stating the amount of costs.

(11) Every certificate issued under Subsection (10) may be filed in the High Court by the person in whose favour the costs have been awarded and upon being so filed shall be deemed to be a decree of the High Court and may be executed as such provided that an order for costs against the Government shall not be enforced save in the manner provided for by the State Proceedings Act.

(12) The Chief Justice may make rules governing appeals and providing for fees to be paid, the scale of costs of any such appeal, the procedure to be followed therein and the manner of notifying the parties thereto, the Provisions of the Courts Act shall apply as if the matter appealed against were a decree of a subordinate court exercising original jurisdiction.

(13) Where in any suit for the recovery of any tax, or other amount payable under this Act, the court is satisfied that any party to the suit has appealed to the Tribunal, the court shall on such conditions as it may think fit stay the proceedings in the suit pending the determination of the appeal.