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Finance Act 1972

Section 40 - Amendment of Section 252

In section 252 of the Income-tax Act, after sub-section (3), the following sub-section shall be inserted, namely :-

"(4) The Central Government may appoint one or more members of the Appellate Tribunal to be the vice-president or, as the case may be, vice-presidents thereof.

(5) A vice-president shall exercise such of the powers and perform such of the functions of the president as may be delegated to him by the president by a general or special order in writing.".