

Finance Act 1972

Section 41 - Amendment of Section 295

In section 295 of the Income-tax Act, in sub-section (2), after clause (m), the following clause shall be inserted, namely :-

"(mm) the circumstances in which, the conditions subject to which and the manner in which, the Appellate Assistant Commissioner may permit an appellant to produce evidence which he did not produce or which he was not allowed to produce before the Income-tax Officer;"
