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**Finance Act 1972**

**Section 56 - Amendment of Section 46**

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In section 46 of the Gift-tax Act, in sub-section (2) after clause (c), the following clause shall be inserted, namely :-

"(cc) 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 Gift-tax Officer;"

Surtax

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