

Finance Act, 2000

Section 65 - Amendment of Section 246

In section 246 of the Income-tax Act, with effect from the 1st day of June, 2000,-

(a) in sub-section (1), after the words and brackets "Deputy Commissioner (Appeals)", the words, figures and letters "before the 1st day of June, 2000" shall be inserted;

(b) after sub-section (1), the following sub-section shall be inserted, namely:-

"(1A) Notwithstanding anything contained in sub-section (1), every appeal filed, on or after the 1st day of October, 1998 but before the 1st day of June, 2000, before the Deputy Commissioner (Appeals) and any matter arising out of or connected with such appeal and which is so pending shall stand transferred to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was on that day.";

(c) in sub-section (2), after the words and brackets "Commissioner (Appeals)", the words, figures and letters "before the 1st day of June, 2000" shall be inserted.
