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Finance Act 2008

Section 49 - Amendment of Section 251

In section 251 of the Income -tax Act, in sub-section (1), after clause (a), the following clause shall be inserted, namely:--

"(aa) in an appeal against the order of assessment in respect of which the proceeding before the Settlement Commission abates under section 245HA, he may, after taking into consideration all the material and other information produced by the assessee before, or the results of the inquiry held or evidence recorded by, the Settlement Commission, in the course of the proceeding before it and such other material as may be brought on his record, confirm, reduce, enhance or annual the assessment;".

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