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Finance Act 2008

Section 64 - Amendment of Section 23a

In section 23A of the Wealth-tax Act, after sub-section (9), the following subsection shall be inserted, namely:--

"(9A) In disposing of an appeal against the order of assessment, in respect of which the proceeding before the Settlement Commission abates under section 22HA, 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 proceedings before it and such other material as may be brought on his record, confirm, reduce, enhance or annul the assessment."
