

Finance Act 1997

Section 69 - Voluntarily Disclosed Income Not to Affect Finality of Completed Assessments, Etc

The declarant shall not be entitled, in respect of the voluntarily disclosed income or any amount of tax paid thereon, to reopen any assessment or reassessment made under the Income-tax Act or the Wealth-tax Act or claim any set off or relief in any appeal, reference or other proceeding in relation to any such assessment or reassessment.
