

**Finance Act, 2011, (Central)**

**Section 30 - Amendment of Section 245d**

In section 245D of the Income-tax Act, after sub-section (6A), the following sub-section shall be inserted with effect from the 1st day of June, 2011, namely:--

"(6B) The Settlement Commission may, at any time within a period of six months from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (4):

Provided that an amendment which has the effect of modifying the liability of the applicant shall not be made under this sub-section unless the Settlement Commission has given notice to the applicant and the Commissioner of its intention to do so and has allowed the applicant and the Commissioner an opportunity of being heard."