

Finance Act 1999

Section 87 - Amendment of Section 260a

In section 260A of the Income-tax Act, with effect from the 1st day of June, 1999, -

(a) in sub-section (2),-

(i) for the opening words "An appeal under this sub-section shall be -

", the words "The Chief Commissioner or the Commissioner or an assessee aggrieved by any order passed by the Appellate Tribunal may file an appeal to the High Court and such appeal under this sub-section shall be-" shall be substituted;

(ii) in clause (a), for the words "communicated to the appellant", the words "received by the assessee or the Chief Commissioner or Commissioner" shall be substituted;

(iii) clause (b) shall be omitted;

(b) after sub-section (6), the following sub-section shall be inserted, namely :-

"(7) Save as otherwise provided in this Act, the provisions of the Code of Civil Procedure, 1908 (5 of 1908), relating to appeals to the High Court shall, as far as may be, apply in the case of appeals under this section. "
