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Finance Act 1999

Section 93 - Amendment of Section 23a

In section 23A of the Wealth-tax Act, after sub-section (8), the following sub-section shall be inserted with effect from the 1st day of June, 1999, namely :-

"(8A) In every appeal, the Commissioner (Appeals), where it is possible, may hear and decide such appeal within a period of one year from the end of the financial year in which such appeal is filed under sub-section (1). "
