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Finance Act 1999

Section 96 - Amendment of Section 27a

In section 27A of the Wealth-tax Act, with effect from the 1st day of June, 1999, -

(a) in sub-section (3), the words ", and, where the appeal is made by the assessee, shall be accompanied by a fee of five thousand rupees" shall be omitted;

(b) after sub-section (7), the following sub-section shall be inserted, namely :-

"(8) The provisions of the Code of Civil Procedure, 1908 (5 of 1908) relating to appeals to High Court shall, so far as may be, apply in the case of appeals under this section. ".

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