

Source: sooperkanoon.com/act/249458

Finance Act, 1987

Section 82 - AMENDMENT OF SECTION 22E In Section 22E of the Wealth-tax Act-, for the proviso, the following proviso shall be

SECTION 82: AMENDMENT OF SECTION 22E In Section 22E of the Wealth-tax Act-, for the proviso, the following proviso shall be substituted with effect from the 1st day of June, 1987, namely:- "Provided that no proceeding shall be reopened by the Settlement Commission under this section if the period between the end of the assessment year to which such a proceeding relates and the date of application for settlement under Section 22C-exceeds nine years".