**Finance Act, 1987**

**Section 85 - INSERTION OF NEW SECTION 22HA AfterSection 22H of the Wealth-tax Act-, the following section shall be inserted with**

1) The Settlement Commission may, if it is of opinion that any person who made the application for settlement underSection 22C-has not co-operated with the Settlement Commission in the proceedings before it, send the case back to the Wealth- tax Officer who shall thereupon dispose of the case in accordance with the provisions of this Act as if no application underSection 22C-had been made. (2) For the purposes of sub-section (1), the Wealth-tax Officer shall be entitled to use all the materials and other information produced by the assessee before the Settlement Commission or the results of the inquiry held or evidence recorded by the Settlement Commision in the course of the proceedings before it as if such materials, information, inquiry and evidence had been produced before the Wealth-tax Officer or held or recorded by him in the course of the proceedings before him. (3) For the purposes of the time-limit underSections 17A-,32-and35-and for the purposes of payment of interest underSection 34A-, in a case referred to in sub-section (1), the period commencing on from the date of the application to the Settlement commission under Section 22C and ending with the date of receipt by the Wealth-tax Officer of the order of the Settlement Commission sending the case back to the Wealth-tax Officer, shall be excluded".

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