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Finance Act, 1997

Section 74 - APPLICABILITY OF CERTAIN PROVISIONS OF INCOME TAX ACT AND OF CHAPTER V OF WEALTH TAX ACT -The provisions ofChapter V of

SECTION 74: APPLICABILITY OF CERTAIN PROVISIONS OF INCOME TAX ACT AND OF CHAPTER V OF WEALTH TAX ACT -The provisions ofChapter V of the Income Tax Act-relating to liability in special cases and ofSection 189of that Act or ofChapter V of the Wealth Tax Act-relating to liability to assessment in special cases shall, so far as may be, apply in relation to proceedings under this Scheme as they apply in relation to proceedings under the Income Tax Act or, as the case may be, the Wealth Tax Act.