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Finance Act, 1999

Section 93 - AMENDMENT OF SECTION 23-A -In Section 23-A 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 - "(8-A) 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)".