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Finance Act 1979

Section 25 - Amendment of Section 23

In section 23 of the Wealth-tax Act, after sub-section (1B), the following sub-section shall be inserted with effect from the 1st day of June, 1979, namely :-

"(1C) Notwithstanding anything contained in sub-section (1), the Board may, by order in writing, transfer any appeal which is pending before an Appellate Assistant Commissioner and any matter arising out of or connected with such appeal and which is so pending to the Commissioner (Appeals) if the Board is satisfied that it is necessary or expedient so to do having regard to the nature of the case, the complexities involved and other relevant considerations and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was before it was so transferred :

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be re-opened or that he be re-heard."
