

Finance (No. 2) Act, 2004

Section 114 - Power to Make Rules

(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Chapter

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any Of the following matters, namely:--

(a) the time within which the return shall be delivered or caused to be delivered to the Assessing Officer or to any other agency and the form and the manner in which such return shall be furnished under sub-section (1) or sub-section (2) of section 101;

(b) the time with which the return shall be furnished on receipt of notice under sub-section (2) of section 101;

(c) the form in which an appeal under section 110 or section 111 may be filed and he manner in which they may be verified;

(d) any other matter which by this Chapter is to be, or may be, prescribed.

(3) Every rule made under this Chapter and every notification issued under this Chapter shall be laid, as soon as may be after it is made or issued, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or notification or both Houses agree that the rule should not be made or the notification should not be issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.
