Finance (No. 2) Act, 1998

Section 91 - Immunity from Prosecution and Imposition of Penalty in Certain Cases

The designated authority shall, subject to the conditions provided in section 90, grant immunity from instituting any proceeding for prosecution for any offence under any direct tax enactment or indirect tax enactment, or from the imposition of penalty under any of such enactments, in respect of matters covered in the declaration under section 88.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com