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

Source: sooperkanoon.com/act/25853

Finance (No. 2) Act, 1998

Section 92 - Appellate Authority Not to Proceed in Certain Cases

---

No appellate authority shall proceed to decided any issue relating to the disputed chargeable expenditure, disputed chargeable interest, disputed income, disputed wealth, disputed value of gift or tax arrear specified in the declaration and in respect of which an order had been made under section 90 by the designated authority or the payment of the sum determined under that section:

Provided that in case an appeal is filed by a Department of the Central Government in respect of such issue relating to the disputed chargeable expenditure, disputed chargeable interest, disputed income, disputed wealth, disputed value of gift or tax arrear (except where the tax arrear comprises only penalty, fine or interest) the appellate authority shall decide the appeal irrespective of such declaration.

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