

*Expenditure-tax*

Amendment of section 4. **98.** In the Expenditure-tax Act, 1987 (hereinafter referred to as the Expenditure-tax Act), in section 4, in clause (a), with effect from the 1st day of April, 2000,— 35 of 1987.

(a) in the first proviso, for the words, brackets, figures and letters “clause (i) of sub-section (5) of section 80-IA”, the words, brackets letters and figures “clause (a) of sub-section (7) of section 80-IB” shall be substituted; 5

(b) in the second proviso, for the words, letters, brackets and figures “clause (iia) of sub-section (5) of section 80-IA”, the words, brackets, figures and letters “clause (a) of sub-section (7) of section 80-IB” shall be substituted.

Amendment of section 22. **99.** In section 22 of the Expenditure-tax Act, after sub-section (4), the following sub-section shall be inserted with effect from the 1st day of June, 1999, namely:— 10

“(4A) In every appeal, the Commissioner (Appeals), where it is possible, may hear and determine 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).”.