

Expenditure-tax

35 of 1987.

84. In the Expenditure-tax Act, 1987 (hereinafter referred to as the Expenditure-tax Act), in section 3, in sub-section (1), for the words "one thousand two hundred rupees", the words "two thousand rupees" shall be substituted with effect from the 1st day of October, 1998. Amendment of section 3.

85. In section 6 of the Expenditure-tax Act, with effect from the 1st day of October, 1998,— Amendment of section 6.

(a) in sub-section (1), after the words "Additional Commissioner of Income-tax", the words "Joint Director of Income-tax, Joint Commissioner of Income-tax" shall be inserted;

(b) in sub-section (3), for the words "Deputy Commissioner", the words "Joint Commissioner" shall be substituted.

86. In section 21 of the Expenditure-tax Act, after sub-section (5), the following sub-sections shall be inserted with effect from the 1st day of October, 1998, namely:— Amendment of section 21.

"(6) On every application by an assessee for revision under this sub-section, made on or after the 1st day of October, 1998, an order shall be passed within one year from the end of the financial year in which such application is made by the assessee for revision:

Provided that where an order on an application for revision is not passed by the Commissioner within the period mentioned in this sub-section, then, it shall be presumed as if the application for revision has been allowed and all the consequences shall follow accordingly.

Explanation.—In computing the period of limitation for the purposes of this sub-section, the time taken in giving an opportunity to the assessee to be re-heard under the proviso to section 24 and any period during which any proceeding under this section is stayed by an order or injunction of any court shall be excluded.

(7) Notwithstanding anything contained in sub-section (6), an order in revision under that sub-section may be passed at any time in the case of an order which has been passed in consequence of or to give effect to any finding or direction contained in an order of the Appellate Tribunal, High Court or the Supreme Court."

87. In section 22 of the Expenditure-tax Act, for sub-section (2), the following sub-section shall be substituted with effect from the 1st day of October, 1998, namely:— Amendment of section 22.

"(2) Every appeal shall be in the prescribed form and shall be verified in the prescribed manner and in respect of appeals filed on or after the 1st day of October, 1998, shall be accompanied by a fee of two hundred and fifty rupees."

88. In section 23 of the Expenditure-tax Act, in sub-section (6), for the words occurring at the end "a fee of two hundred rupees", the words, letters and figures "a fee of one thousand rupees in the case of appeals filed on or after the 1st day of October, 1998" shall be substituted with effect from the 1st day of October, 1998. Amendment of section 23.