

CHAPTER VI

APPEALS, REVISIONS AND REFERENCES

⁹² Appeal to the ⁹³ [Deputy Commissioner (Appeals)] from orders of ⁹⁴ [Assessing Officer].

⁹⁵ 23. (1) ⁹⁶ [Subject to the provisions of sub-section (1A), any person,—]

- (a) objecting to the amount of ⁹⁷ [***] net wealth determined under this Act ; or
- (b) objecting to the amount of wealth-tax determined as payable by him under this Act ;
or
- (c) denying his liability to be assessed under this Act ; or
- ⁹⁸ [(d) objecting to any penalty imposed by the Assessing Officer under section 18 ⁹⁹ [* * *]
; or]
- (e) objecting to any order of the ¹ [Assessing Officer] under sub-section (2) of section 20
; or
- (f) objecting to any penalty imposed by the ¹ [Assessing Officer] under the provisions
of ² [section 221] of the Income-tax Act as applied under section 32 for the purposes
of wealth-tax ; ³ [or]
- ⁴ [(g) objecting to any order made by the ⁵ [Assessing Officer] under section 22 treating
him as the agent of a person residing outside India ; or
- (h) objecting to any order of the ⁵ [Assessing Officer] under section 35 having the effect
of enhancing the assessment or reducing a refund or refusing to allow the claim made
by the assessee under the said section ; or]
- ⁶ [(ha) objecting to any order of the Valuation Officer under section 35 having the effect of
enhancing the valuation of any asset or refusing to allow the claim made by the
assessee under the said section ; ⁷ [* * *]
- (i) ⁸ [* * *]

may appeal to the ⁹ [Deputy Commissioner (Appeals)] ¹⁰ [before the 1st day of June, 2000,]
against the assessment or order, as the case may be, in the prescribed form and verified in the
prescribed manner.

¹¹ [(1A) Notwithstanding anything contained in sub-section (1), any person,—]

- (a) objecting to the amount of net wealth determined under this Act or objecting to the
amount of wealth-tax determined as payable by him under this Act or denying his
liability to be assessed under this Act, where the net wealth determined on
assessment made under section 16 exceeds fifteen lakh rupees ; or
- ¹² [(b) objecting to any penalty imposed under sub-section (1) of section 18 with the
previous approval of the Deputy Commissioner as specified in sub-section (3) of that
section ; or]
- ¹³ [(c) objecting to any assessment or order referred to in clauses (a) to (h) (both inclusive)
of sub-section (1), where such assessment or order has been made by the Deputy
Commissioner in exercise of the powers or functions conferred on or assigned to him
under section 8 or section 11 ; or
- (d) objecting to any penalty imposed by the Deputy Director or the Deputy
Commissioner under section 18A ; or]

- (e) objecting to an order made by an ¹⁴[Assessing Officer] in the case of such persons or classes of persons as the Board may, having regard to the nature of the cases, the complexities involved and other relevant considerations, direct,

may appeal to the Commissioner (Appeals) ¹⁵[before the 1st day of June, 2000,] against the assessment or order, as the case may be, in the prescribed form and verified in the prescribed manner.]

¹⁵[(1AA) Notwithstanding anything contained in sub-section (1), every appeal filed, on or after the 1st day of October, 1998, but before the 1st day of June, 2000, before the Deputy Commissioner (Appeals) and any matter arising out of or connected with such appeal and which is so pending shall stand transferred to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was on that day.]

¹⁶[(1B) Notwithstanding anything contained in sub-section (1), the Board or the Director General or Chief Commissioner or Commissioner, if so authorised by the Board, may, by order in writing, transfer any appeal which is pending before a Deputy Commissioner (Appeals) and any matter arising out of or connected with such appeal and which is so pending, to the Commissioner (Appeals) if the Board or, as the case may be, the Director General, Chief Commissioner or Commissioner (at the request of the appellant or otherwise) is satisfied that it is necessary or expedient so to do having regard to the nature of the case, the complexities involved and other relevant considerations and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was before it was so transferred :

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be re-opened or that he be reheard.]

(2) An appeal shall be presented within thirty days of the receipt of the notice of demand relating to the assessment or penalty objected to, or the date on which any order objected to, is communicated to him, but the ¹⁷[Deputy Commissioner (Appeals)] ¹⁸[or, as the case may be, the Commissioner (Appeals)] may admit an appeal after the expiration of the period aforesaid if he is satisfied that the appellant had sufficient cause for not presenting the appeal within that period.

¹⁹[(2A) Where a return has been filed by an assessee, no appeal under this section shall be admitted unless at the time of filing of the appeal he has paid the tax due on the net wealth returned by him.

²⁰[* * *]

(3) The ²¹[Deputy Commissioner (Appeals)] ²²[or, as the case may be, the Commissioner (Appeals)] shall fix a day and place for the hearing of the appeal and may, from time to time, adjourn the hearing.

²³[(3A) If the valuation of any asset is objected to in an appeal under clause (a) of sub-section (1) ²²[or of sub-section (1A)], the ²¹[Deputy Commissioner (Appeals)] ²¹[or, as the case may be, the Commissioner (Appeals)] shall,—

- (a) in a case where such valuation has been made by a Valuation Officer under section 16A, give such Valuation Officer an opportunity of being heard ;
- (b) in any other case, on a request being made in this behalf by the ²⁴[Assessing Officer], give an opportunity of being heard to any Valuation Officer nominated for the purpose by the ²⁴[Assessing Officer].]

(4) The ²⁵[Deputy Commissioner (Appeals)] ²⁶[or, as the case may be, the Commissioner (Appeals)] may—

- (a) at the hearing of an appeal, allow an appellant to go into any ground of appeal not specified in the grounds of appeal;
- (b) before disposing of an appeal, make such further inquiry as he thinks fit or cause further inquiry to be made by the ²⁷[Assessing Officer] ²⁸[or, as the case may be, the Valuation Officer].

(5) In disposing of an appeal, the ²⁵[Deputy Commissioner (Appeals)] ²⁶[or, as the case may be, the Commissioner (Appeals)] may pass such order as he thinks fit which may include an order enhancing the assessment or penalty:

Provided that no order enhancing the assessment or penalty shall be made unless the person affected thereby has been given a reasonable opportunity of showing cause against such enhancement.

²⁹[(5A) In disposing of an appeal, the ²⁵[Deputy Commissioner (Appeals)] ²⁶[or, as the case may be, the Commissioner (Appeals)] may consider and decide any matter arising out of the proceedings in which the order appealed against was passed, notwithstanding that such matter was not raised before the ²⁵[Deputy Commissioner (Appeals)] ²⁶[or, as the case may be, the Commissioner (Appeals)] by the appellant.

(5B) The order of the ²⁵[Deputy Commissioner (Appeals)] ²⁶[or, as the case may be, the Commissioner (Appeals)] disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for the decision.]

(6) A copy of every order passed by the ²⁵[Deputy Commissioner (Appeals)] ²⁶[or, as the case may be, the Commissioner (Appeals)] under this section shall be forwarded to the appellant and the ³⁰[Chief Commissioner or Commissioner].

Section - 23A, Wealth-Tax Act, 1957

³¹[**Appealable orders before Commissioner (Appeals).**]

23A. (1) Any person—

- (a) objecting to the amount of net wealth determined under this Act; or
- (b) objecting to the amount of wealth-tax determined as payable by him under this Act; or
- (c) denying his liability to be assessed under this Act; or
- (d) objecting to any penalty imposed by the Assessing Officer under section 18 or section 18A; or
- (e) objecting to any order of the Assessing Officer under sub-section (2) of section 20; or
- (f) objecting to any penalty imposed by the Assessing Officer under the provisions of section 221 of the Income-tax Act as applied under section 32 for the purposes of wealth-tax; or
- (g) objecting to any order made by the Assessing Officer under section 22 treating him as the agent of a person residing outside India; or
- (h) objecting to any order of the Assessing Officer under section 35 having the effect of enhancing the assessment or reducing a refund or refusing to allow the claim made by the assessee under the said section; or

- (i) objecting to any order of the Valuation Officer under section 35 having the effect of enhancing the valuation of any asset or refusing to allow the claim made by the assessee under the said section; or
- (j) objecting to any penalty imposed by the Deputy Director or Deputy Commissioner under section 18A,

may appeal to the Commissioner (Appeals) against the assessment or order, as the case may be, in the prescribed form and verified in the prescribed manner and on payment of a fee of two hundred and fifty rupees.

Explanation.—For the purposes of this sub-section, where on or before the 1st day of October, 1998, the post of Deputy Commissioner has been redesignated as Joint Commissioner and the post of Deputy Director has been redesignated as Joint Director, the references in this sub-section for "Deputy Commissioner" and "Deputy Director" shall be substituted by "Joint Commissioner" and "Joint Director" respectively.

(2) Notwithstanding anything contained in sub-section (1) of section 23, every appeal under this Act which is pending immediately before the appointed day, before the Deputy Commissioner (Appeals) and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeals or matter from the stage on which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceedings or any part thereof be re-opened or that he be re-heard.

Explanation.—For the purposes of this sub-section, "appointed day" means the day appointed under section 246A of the Income-tax Act.

(3) An appeal shall be presented within thirty days of the receipt of the notice of demand relating to the assessment or penalty objected to or the day on which any order objected to is communicated to him, but the Commissioner (Appeals) may admit an appeal after the expiration of the period aforesaid, if he is satisfied that the appellant had sufficient cause for not presenting the appeal within that period.

(4) Where a return has been filed by an assessee, no appeal under this section shall be admitted unless at the time of filing of the appeal, he has paid the tax due on the net wealth returned by him.

(5) The Commissioner (Appeals) shall fix a day and place for the hearing of the appeal and may, from time to time, adjourn the hearing.

(6) If the valuation of any asset is objected to in an appeal under clause (a) or clause (i) of sub-section (1), the Commissioner (Appeals) shall,—

- (a) in case where such valuation has been made by a Valuation Officer under section 16A, give such Valuation Officer an opportunity of being heard;
- (b) in any other case on request being made in this behalf by the Assessing Officer, give an opportunity of being heard to any Valuation Officer nominated for the purpose by the Assessing Officer.

(7) The Commissioner (Appeals) may,—

- (a) at the hearing of an appeal, allow an appellant to go into any ground of appeal not specified in the grounds of appeal;
- (b) before disposing of any appeal, make such further enquiry as he thinks fit or cause further enquiry to be made by the Assessing Officer or, as the case may be, by the Valuation Officer.

(8) In disposing of an appeal, the Commissioner (Appeals) may pass such order as he thinks fit which may include an order enhancing the assessment or penalty:

Provided that no order enhancing the assessment or penalty shall be made unless the person affected thereby has been given a reasonable opportunity of showing cause against such enhancement.

³²[(8A) In every appeal, the Commissioner (Appeals), where it is possible, may hear and decide 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).]

(9) In disposing of an appeal, the Commissioner (Appeals) may consider and decide any matter arising out of the proceedings in which the order appealed against was passed, notwithstanding that such matter was not placed before the Commissioner (Appeals) by the appellant.

^{32a}[(9A) In disposing of an appeal against the order of assessment in respect of which the proceeding before the Settlement Commission abates under section 22HA, he may, after taking into consideration all the material and other information produced by the assessee before, or the results of the inquiry held or evidence recorded by, the Settlement Commission, in the course of the proceedings before it and such other material as may be brought on his record, confirm, reduce, enhance or annul the assessment.]

(10) The order of the Commissioner (Appeals) disposing of the appeal shall be in writing and shall state the points for determining the decision thereon and reasons for the decision.

(11) A copy of every order passed by the Commissioner (Appeals) under this section shall be forwarded to the appellant and the Chief Commissioner or Commissioner.]

Section - 24, Wealth-Tax Act, 1957

Appeal to the Appellate Tribunal from orders of the ³³[Deputy Commissioner (Appeals)].

24. ³⁴[(1) An assessee objecting to an order passed by the ³³[Deputy Commissioner (Appeals)], ³⁵[or the Commissioner (Appeals)] under section 18 or section 18A or section 23 ³⁶[or section 23A] or sub-section (2) of section 37 ³⁷[***] may appeal to the Appellate Tribunal within sixty days of the date on which the order is communicated to him.]

(2) The Commissioner may, if he is not satisfied as to the correctness of any order passed by ³⁸[a Commissioner (Appeals) under sub-section (10) of section 23A], direct the ³⁹[Assessing Officer] to appeal to the Appellate Tribunal against such order, and such appeal may be made at any time before the expiry of sixty days of the date on which the order is communicated to the Commissioner.

⁴⁰[(2A) ⁴¹The ⁴²[Assessing Officer] or the assessee, as the case may be, on receipt of notice that an appeal against the order of ⁴³[***] ⁴⁴[⁴⁵[***] the Commissioner (Appeals)] has been preferred under sub-section (1) or sub-section (2) by the other party, may, notwithstanding that he may not have appealed against such order or any part thereof, within thirty days of the receipt of the notice, file a memorandum of cross-objections verified in the prescribed manner, against any part of the order of ⁴³[***] ⁴⁴[⁴⁵[***] the Commissioner (Appeals)] and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (1) or sub-section (2).]

⁴⁶[(3) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (1) or sub-

section (2) or sub-section (2A), if it is satisfied that there was sufficient cause for not presenting it within that period.]

⁴⁷(4) An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner and shall, except in the case of an appeal referred to in sub-section (2), be accompanied by a fee of ⁴⁸[one thousand] rupees :

⁴⁹[**Provided** that in the case of an appeal not relatable to net wealth as computed by the Assessing Officer, the appeal shall be accompanied by a fee of five hundred rupees.]

(5) The Appellate Tribunal may, after giving both parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, and any such orders may include an order enhancing the assessment or penalty :

⁵⁰[**Provided** that if the valuation of any asset is objected to, the Appellate Tribunal shall,—

- (a) in a case where such valuation has been made by a Valuation Officer under section 16A, also give such Valuation Officer an opportunity of being heard;
- (b) in any other case, on a request being made in this behalf by the ⁵¹[Assessing Officer], give an opportunity of being heard also to any Valuation Officer nominated for the purpose by the ⁵¹[Assessing Officer] :

Provided further that] no order enhancing an assessment or penalty shall be made unless the person affected thereby has been given a reasonable opportunity of showing cause against such enhancement.

⁵²[(5A) In every appeal, the Appellate Tribunal, where it is possible, may hear and decide such appeal within a period of four years from the end of the financial year in which such appeal is filed under sub-section (1) ⁵³[or sub-section (2)].

(5B) The cost of any appeal to the Appellate Tribunal shall be at the discretion of that Tribunal.]

(6), (7), (8), (8A), and (8B) ⁵⁴[***]

(9) A copy of every order passed by the Appellate Tribunal under this section shall be forwarded to the assessee and the Commissioner.

(10) Save as provided in section 27 ⁵⁵[or section 27A], any order passed by the Appellate Tribunal on appeal shall be final.

(11) The provisions of ⁵⁶[sub-sections (1), (4) and (5) of section 255] of the Income-tax Act shall apply to the Appellate Tribunal in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Income-tax Act.

Section - 25, Wealth-Tax Act, 1957

Powers of Commissioner to revise orders of subordinate authorities.

25. (1) The Commissioner may, either of his own motion or on application made by an assessee in this behalf, call for the record of any proceeding under this Act in which an order has been passed by any authority subordinate to him, and may make such inquiry, or cause such enquiry to be made, and, subject to the provisions of this Act, pass such order thereon, not being an order prejudicial to the assessee, as the Commissioner thinks fit:

Provided that the Commissioner shall not revise any order under this sub-section in any case—

- (a) where an appeal against the order lies to the ⁵⁷[Deputy Commissioner (Appeals)] ⁵⁸[or to the Commissioner (Appeals)] or to the Appellate Tribunal, the time within which such appeal can be made has not expired or in the case of an appeal ⁵⁹[to the Commissioner (Appeals)] or to the Appellate Tribunal the assessee has not waived his right of appeal ;
- (b) where the order is the subject of an appeal before the ⁶⁰[Deputy Commissioner (Appeals)] ⁵⁸[or the Commissioner (Appeals)] or the Appellate Tribunal ;
- (c) where the application is made by the assessee for such revision, unless—
 - (i) the application is accompanied by a fee of twenty-five rupees; and
 - (ii) the application is made within one year from the date of the order sought to be revised or within such further period as the Commissioner may think fit to allow on being satisfied that the assessee was prevented by sufficient cause from making the application within that period; and
- (d) where the order is sought to be revised by the Commissioner of his own motion, if such order is made more than one year previously.

Explanation.—For the purposes of this sub-section,—

- (a) the ⁶⁰[Deputy Commissioner (Appeals)] shall be deemed to be an authority subordinate to the Commissioner; and
- (b) an order by the Commissioner declining to interfere shall be deemed not to be an order prejudicial to the assessee.

(2) Without prejudice to the provisions contained in sub-section (1), the Commissioner may call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by an ⁶¹[Assessing Officer] is erroneous in so far as it is prejudicial to the interests of revenue, he may, after giving the assessee an opportunity of being heard, and after making or causing to be made such inquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment or cancelling it and directing a fresh assessment.

⁶²[*Explanation.*—For the removal of doubts, it is hereby declared that, for the purposes of this sub-section,—

- (a) an order passed ⁶³[on or before or after the 1st day of June, 1988] by the Assessing Officer shall include an order made by the ⁶⁴[Joint] Commissioner in exercise of the powers or in the performance of the functions of an Assessing Officer conferred on or assigned to him under orders or directions issued by the Board or by the Chief Commissioner or Director General or Commissioner authorised by the Board in this behalf under section 120 of the Income-tax Act read with section 8 of this Act ;
- (b) "record", ⁶⁵[shall include and shall be deemed always to have included] all records relating to any proceeding under this Act available at the time of examination by the Commissioner;
- (c) where any order referred to in this sub-section and passed by the Assessing Officer had been the subject matter of any appeal ⁶⁶[filed on or before or after the first day of June, 1988], the powers of the Commissioner under this sub-section shall extend ⁶⁶[and shall be deemed always to have extended] to such matters as had not been considered and decided in such appeal.]

⁶⁷[(3) No order shall be made under sub-section (2) after the expiry of two years ⁶⁸[from the end of the financial year in which the order sought to be revised was passed.]

Explanation.—In computing the period of limitation for the purposes of sub-section (3), the time taken in giving an opportunity to the assessee to be reheard under the proviso to section 39 and any period during which any proceeding under this section is stayed by an order or injunction of any court shall be excluded.]

⁶⁹[(3A) On every application made by an assessee for revision under sub-section (1), an order shall be passed by the Commissioner within one year from the end of financial year in which such application is made by the assessee for revision.

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 39 and any period during which any proceeding under this section is stayed by an order or injunction of any court shall be excluded.]

⁷⁰[(4) Notwithstanding anything contained in sub-section (3) or sub-section (3A), an order in revision under sub-section (1) or sub-section (2) may be passed at any time in consequence of, or to give effect to, any finding or direction contained in an order of the Appellate Tribunal ⁷¹[, National Tax Tribunal], the High Court or the Supreme Court.]

Section - 26, Wealth-Tax Act, 1957

Appeal to the Appellate Tribunal from orders of enhancement by ⁷²[Chief Commissioners or Commissioners] .

26. (1) Any assessee objecting to ⁷³[an order passed by the ⁷⁴[Chief Commissioner or Commissioner] under section 18 ⁷⁵[or section 18A] or sub-section (2) of section 25] ⁷⁶[or an order passed by the Director General or Director under section 18A] may appeal to the Appellate Tribunal within sixty days of the date on which the order is communicated to him.

⁷⁷(2) An Appeal to the Appellate Tribunal under sub-section (1) shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by a fee of ⁷⁸[two hundred] rupees.

(3) The provisions of ⁷⁹[sub-sections (3), (5), (9) and (10)] of section 24 shall apply in relation to any appeal under this section as they apply in relation to any appeal under that section.

Section - 27, Wealth-Tax Act, 1957

Reference to High Court.

27. ⁸⁰[(1)⁸¹The assessee or the ⁸²[Chief Commissioner or Commissioner] may, within sixty days of the date upon which he is served with notice of an order ⁸³[passed before the 1st day of June, 1999] under section 24 or section 26 ⁸⁴[or clause (e) of sub-section (1) of section 35], by application in the prescribed form, accompanied, where the application is made by the assessee, by a fee of ⁸⁵[two hundred] rupees, require the Appellate Tribunal to refer to the High Court any question of law arising out of such order and, subject to the other provisions contained in this section, the Appellate Tribunal shall, within one hundred and twenty days of the receipt of such application, draw up a statement of the case and refer it to the High Court.

(2) The Appellate Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period specified in sub-section (1), allow it to be presented within a further period not exceeding thirty days.]

(3) If, on an application made under sub-section (1), the Appellate Tribunal—

- (a) refuses to state a case on the ground that no question of law arises, or
- (b) rejects it on the ground that it is time barred;

the applicant may, within ⁸⁶[ninety days] from the date on which he is served with a notice of refusal or rejection, as the case may be, apply to the High Court, and the High Court may, if it is not satisfied with the correctness of the decision of the Appellate Tribunal, require the Appellate Tribunal to state the case to the High Court, and on receipt of such requisition, the Appellate Tribunal shall state the case :

Provided that, if in any case where the Appellate Tribunal has been required by an assessee to state a case, the Appellate Tribunal refuses to do so on the ground that no question of law arises, the assessee may, within thirty days from the date on which he receives notice of refusal to state the case, withdraw his application, and if he does so, the fee paid by him under sub-section (1) shall be refunded to him.

⁸⁷[(3A) If, on an application made under this section, the Appellate Tribunal is of the opinion that, on account of a conflict in the decisions of the High Courts in respect of any particular question of law, it is expedient that a reference should be made direct to the Supreme Court, the Appellate Tribunal may draw up a statement of the case and refer it through its President direct to the Supreme Court.]

^{87a}[(3B) The High Court may admit an application after the expiry of the period of ninety days referred to in sub-section (3), if it is satisfied that there was sufficient cause for not filing the same within that period.]

(4) The statement to the High Court ⁸⁸[or the Supreme Court] shall set forth the facts, the determination of the Appellate Tribunal and the question of law which arises out of the case.

(5) If the High Court ⁸⁸[or the Supreme Court], is not satisfied that the case as stated is sufficient to enable it to determine the question of law raised thereby, it may require the Appellate Tribunal to make such modifications therein as it may direct.

(6) The High Court ⁸⁸[or the Supreme Court], upon hearing any such case, shall decide the question of law raised therein, and in doing so, may, if it thinks fit, alter the form of the question of law and shall deliver judgment thereon containing the ground on which such decision is founded and shall send a copy of the judgment under the seal of the Court and the signature of the Registrar to the Appellate Tribunal and the Appellate Tribunal shall pass such orders as are necessary to dispose of the case conformably to such judgment.

⁸⁹[(7) The cost of any reference to the High Court or the Supreme Court which shall not include the fee for making the reference, shall be in the discretion of the Court.]

Section - 27A, Wealth-Tax Act, 1957

⁹⁰[**Appeal to High Court.**

27A. (1) The assessee or the Chief Commissioner or Commissioner may, within one hundred and twenty days of the day upon which he is served with notice of an order under section 24 or section 26 or clause (e) of sub-section (1) of section 35, file on or after the 1st day of October, 1998, ⁹¹[but before the date of establishment of the National Tax Tribunal] an appeal before the High Court.

^{91a}[(1A) The High Court may admit an appeal after the expiry of the period of one hundred and twenty days referred to in sub-section (1), if it is satisfied that there was sufficient cause for not filing the same within that period.]

(2) An appeal shall lie to the High Court ⁹¹[before the date of establishment of the National Tax Tribunal] from every order passed in appeal by the Appellate Tribunal, under sub-section (1) of section 24 only if the High Court is satisfied that the case involves a substantial question of law.

(3) In an appeal under this section, the Memorandum of Appeal shall precisely state the substantial question of law involved in the appeal ⁹²[***].

(4) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question.

(5) The appeal shall be heard only on the question so formulated and the respondent shall, at the time of hearing of the appeal, be allowed to argue that the case does not involve such question :

Provided that nothing in this sub-section shall be deemed to take away or abridge the power of the Court to hear, for reasons to be recorded, the appeal on any other substantial question of law not formulated by it, if it is satisfied that the case involves such question.

(6) The High Court shall decide the question of law so formulated and deliver such judgment thereon containing the grounds on which such decision is founded and may award such cost as it deems fit.

(7) The Assessing Officer shall give effect to the order of the High Court on the basis of a certified copy of judgment delivered under sub-section (6).]

⁹³[(8) The provisions of the Code of Civil Procedure, 1908 (5 of 1908) relating to appeals to High Court shall, so far as may be, apply in the case of appeals under this section.]

Section - 28, Wealth-Tax Act, 1957

Hearing by High Court.

28. When a case has been stated to the High Court under section 27 ⁹⁴[or an appeal filed before the High Court under section 27A], it shall be heard by a Bench of not less than two Judges of the High Court and shall be decided in accordance with the opinion of such Judges or of the majority of such Judges, if any :

Provided that where there is no such majority, the Judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of the Judges of the High Court, and such point shall be decided according to the opinion of the majority of the Judges who have heard the case, including those who first heard it.

Section - 29, Wealth-Tax Act, 1957

Appeal to Supreme Court.

29. (1) An appeal shall lie to the Supreme Court from any judgment of the High Court delivered ⁹⁵[before the date of establishment of the National Tax Tribunal] on a case stated under section 27 ⁹⁶[or an appeal filed under section 27A] in any case which the High Court certifies as a fit case for appeal to the Supreme Court.

(2) Where the judgment of the High Court is varied or reversed on appeal under this section, effect shall be given to the order of the Supreme Court in the manner provided in sub-section (6) of section 27⁹⁶[or in sub-section (7) of section 27A].

(3) The High Court may, on application made to it for the execution of any order of the Supreme Court in respect of any costs awarded by it, transmit the order for execution to any court subordinate to the High Court.

Section - 29A, Wealth-Tax Act, 1957

⁹⁷[**Tax to be paid notwithstanding reference, etc.**

29A. Notwithstanding that a reference has been made to the High Court or the Supreme Court or an appeal has been preferred to the Supreme Court,⁹⁵[under this Act before the commencement of the National Tax Tribunal Act, 2005] wealth-tax shall be payable in accordance with the assessment made in the case.]

Section - 29B, Wealth-Tax Act, 1957

⁹⁷[**Definition of High Court.**

29B. In this Chapter, "High Court" means—

- (i) in relation to any State, the High Court of that State;
- ⁹⁸[(ii) in relation to the Union territory of Delhi, the High Court of Delhi;]
- (iii) ⁹⁹[***]
- ¹[(iii) in relation to the Union territories of Arunachal Pradesh and Mizoram, the Gauhati High Court (the High Court of Assam, Nagaland, Meghalaya, Manipur and Tripura);]
- (iv) in relation to the Union territory of Andaman and Nicobar Islands, the High Court at Calcutta;
- (v) in relation to the Union territory of ²[Lakshadweep], the High Court of Kerala;
- (vi) in relation to the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu, the High Court at Bombay;
- (vii) in relation to the Union territory of Pondicherry, the High Court at Madras;]
- ³[(viii) in relation to the Union territory of Chandigarh, the High Court of Punjab and Haryana.]