

THE SCHEDULE

(See section 30)

AMENDMENT OF CERTAIN ENACTMENTS

PART I

AMENDMENTS TO THE INCOME-TAX ACT, 1961

(43 OF 1961)

1. In section 2, after clause (29C), the following clause shall be inserted, namely:—

'(29D) "National Tax Tribunal" means the National Tax Tribunal established under section 3 of the National Tax Tribunal Act, 2005;'

2. In Chapter XX,—

(i) in section 254, in sub-section (4), for the words, figures and letter "Save as provided in section 256 or section 260A", the words and figures "Save as provided in the National Tax Tribunal Act, 2005" shall be substituted;

(ii) sub-heading "C.—Reference to High Court" and sections 256, 258 and 259 shall be omitted;

(iii) for section 260, the following section shall be substituted, namely:—

"260. Effect to the decisions of Supreme Court and of the National Tax Tribunal.—(1) The Supreme Court upon hearing any reference made to it by the Appellate Tribunal under section 257 shall decide the question of law raised therein, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and a copy of the judgment shall be sent under the seal of the Court and the signature of the Registrar to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case conforming to such judgment.

(2) Where the National Tax Tribunal delivers a judgment in an appeal filed before it or in any matter transferred to it under the National Tax Tribunal Act, 2005, effect shall be given to the order of that Tribunal by the assessing officer on the basis of certified copy of the judgment.

(3) The cost of any reference to the Supreme Court which shall not include the fee for making the reference shall be at the discretion of the Court."

(iv) in section 260A, in sub-section (1), after the words "order passed in appeal by the Appellate Tribunal", the words "before the date of establishment of the National Tax Tribunal" shall be inserted;

(v) in section 261, after the words "any judgment of the High Court delivered", the words "before the establishment of the National Tax Tribunal" shall be inserted;

(vi) in section 263, in sub-section (3), after the words "the Appellate Tribunal," the words "National Tax Tribunal," shall be inserted;

(vii) in section 264, in sub-section (7), after the words "the Appellate Tribunal," the words "National Tax Tribunal," shall be inserted.

PART II

AMENDMENTS TO THE WEALTH-TAX ACT, 1957

(27 OF 1957)

1. In section 2, after clause (1c), the following clause shall be inserted, namely:—

'(1d) "National Tax Tribunal" means the National Tax Tribunal established under section 3 of the National Tax Tribunal Act, 2005;'

2. In section 25, in sub-section (4), after the words "Appellate Tribunal," the words "National Tax Tribunal" shall be inserted.

3. In section 27A,—

(i) in sub-section (1), after the words and figures “file on or after the 1st day of October, 1998”, the words “but before the date of establishment of the National Tax Tribunal” shall be inserted;

(ii) in sub-section (2), after the words “An appeal shall lie to the High Court”, the words “before the date of establishment of the National Tax Tribunal” shall be inserted.

4. In section 29, in sub-section (1), after the words “any judgment of the High Court delivered”, the words “before the date of establishment of the National Tax Tribunal” shall be inserted.

5. In section 29A, after the words “preferred to the Supreme Court”, the words and figures “under this Act before the commencement of the National Tax Tribunal Act, 2005” shall be inserted.

PART III

AMENDMENTS TO THE EXPENDITURE-TAX ACT, 1987

(35 OF 1987)

1. In section 13, in sub-section (4), for the words “or any order of a High Court”, the words “or any order of the National Tax Tribunal or of a High Court” shall be substituted.

2. In section 21, in sub-section (7), after the words “Appellate Tribunal,”, the words “the National Tax Tribunal,” shall be inserted.

PART IV

AMENDMENTS TO THE INTEREST-TAX ACT, 1974

(45 OF 1974)

1. In section 19, in sub-section (3), after the words “the Appellate Tribunal”, the words “the National Tax Tribunal” shall be inserted.

2. In section 20, in sub-section (7), for the words “Appellate Tribunal, the High Court or the Supreme Court”, the words “Appellate Tribunal, the National Tax Tribunal, the High Court or the Supreme Court” shall be substituted.

PART V

AMENDMENT TO THE FINANCE (NO. 2) ACT, 1998

(21 OF 1998)

In section 76, in sub-section (1), the words, figures, letter and brackets “sections 23, 23A, 24, 25, 28 and 29 of the Wealth-tax Act as amended and section 27A as inserted by the Finance (No. 2) Act, 1998”, the words, figures and letter “sections 23, 23A, 24 and 25 of the Wealth-tax Act” shall be substituted.

PART VI

AMENDMENTS TO THE CUSTOMS ACT, 1962

(52 OF 1962)

1. In section 2, after clause (30), the following clause shall be inserted, namely:—

‘(30A) “National Tax Tribunal” means the National Tax Tribunal established under section 3 of the National Tax Tribunal Act, 2005.’

2. In section 27, in sub-section (3), after the words “Appellate Tribunal”, the words “, the National Tax Tribunal” shall be inserted.

3. In section 27A, in the *Explanation*, after the words “Appellate Tribunal”, the words “, National Tax Tribunal” shall be inserted.

4. In section 28AA, in *Explanations* 1 and 2, after the words “Appellate Tribunal”, the words “, National Tax Tribunal” shall be inserted.

5. In section 28AB, in *Explanations* 1 and 2, after the words “Appellate Tribunal”, the words “, National Tax Tribunal” shall be inserted.

6. In section 28B, in sub-section (1), after the words “Appellate Tribunal”, the words “, National Tax Tribunal” shall be inserted.

7. Sections 130, 130A, 130B, 130C and 130D shall be omitted.

8. In section 130E, in clause (b), after the words “any order passed”, the words “before the establishment of the National Tax Tribunal” shall be inserted.

9. In section 131, after the words “an appeal has been preferred to the Supreme Court”, the words and figure “under this Act before the commencement of the National Tax Tribunal Act, 2005” shall be inserted.

10. In section 131C, clause (b) shall be omitted.

PART VII

AMENDMENTS TO THE CENTRAL EXCISE ACT, 1944

(1 OF 1944)

1. In section 2, after clause (f), the following clause shall be inserted, namely:—

'(ff) “National Tax Tribunal” means the National Tax Tribunal established under section 3 of the National Tax Tribunal Act, 2005;'

2. In section 11AA, in *Explanations* 1 and 2, after the words “Appellate Tribunal”, the words “, National Tax Tribunal” shall be inserted.

3. In section 11AB, in *Explanations* 1 and 2, after the words “Appellate Tribunal”, the words “, National Tax Tribunal” shall be inserted.

4. In section 11BB, in the *Explanation*, after the words “Appellate Tribunal”, the words “, National Tax Tribunal” shall be inserted.

5. In section 35C, in sub-section (4), for the words, figures and letters “Save as provided in section 35G or section 35L”, the words and figures “Save as provided in the National Tax Tribunal Act, 2005” shall be substituted.

6. Sections 35G, 35H, 35-I and 35J shall be omitted.

7. In section 35K,—

(i) in sub-section (1), the words “High Court or the” shall be omitted;

(ii) in sub-section (2),—

(a) the words “the High Court or” occurring at both the places shall be omitted;

(b) the words “as the case may be,” shall be omitted.

8. In section 35L, in clause (b), after the words “any order passed”, the words “before the establishment of the National Tax Tribunal” shall be inserted.

9. In section 35N, after the words “an appeal has been preferred to the Supreme Court”, the words and figures “under this Act before the commencement of the National Tax Tribunal Act, 2005” shall be inserted.