

INCOME-TAX ACT, 2025

B: Powers

Section 257 - Proceedings before income-tax authorities to be judicial proceedings.

(1) Any proceeding under this Act before an income-tax authority shall be deemed to be a judicial proceeding within the meaning of sections 229 and 267 and for the purposes of section 233 of the Bharatiya Nyaya Sanhita, 2023.

(2) Every income-tax authority shall be deemed to be a Civil Court for the purposes of section 215 of the Bharatiya Nagarik Suraksha Sanhita, 2023, but not for the purposes of Chapter XXVIII of the Bharatiya Nagarik Suraksha Sanhita 2023.