

## INCOME-TAX ACT, 2025

### Chapter XXIII: MISCELLANEOUS

#### **Section 513 - Appearance by registered valuer in certain matters.**

- (1) Any assessee, entitled or required to attend before any income-tax authority or the Appellate Tribunal in matters relating to the valuation of any asset, may attend through a registered valuer.
- (2) The provisions of sub-section (1) shall not apply, where the assessee is required to attend personally for examination on oath or affirmation under section 246.
- (3) For the purposes of this section, the expression “registered valuer” means a person registered as a valuer under section 514.