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INCOME-TAX ACT, 2025

4: Appeals to Supreme Court.

Section 368 - Hearing before Supreme Court.

(1) The provisions of the Code of Civil Procedure, 1908, relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under section 367 as they apply in the case of appeals from decrees of a High Court.

(2) The costs of the appeal shall be at the discretion of the Supreme Court.

(3) Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 365(10) in the case of a judgment of the High Court.

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