taxsutra All rights reserved

INCOME-TAX ACT, 2025

2: Advance rulings

Section 385 - Appellate authority not to proceed in certain cases.

No income-tax authority or the Appellate Tribunal shall proceed to decide any issue for which an application has been made by an applicant, being a resident, under section 383(1).

Downloaded by @weboapps.com at 29/11/26 09:41am