

**Act to have effect pending legislative provision for charge of tax.**

**294.** If on the 1st day of April in any assessment year provision has not yet been made by a Central Act for the charging of income-tax [\*\*\*] for that assessment year, this Act shall nevertheless have effect until such provision is so made as if the provision in force in the preceding assessment year or the provision proposed in the Bill then before Parliament, whichever is more favourable to the assessee, were actually in force.