

PART B—RULES REGARDING APPLICATIONS UNDER  
SECTION 66 OF THE INDIAN INCOME-TAX  
ACT, 1922.

*Rules made by the High Court under clause 27 of the Letters Patent to regular proceedings of applications and references under Sections 66(2) and 66(3) of the Indian Income-tax Act, 1922, as amended by the Indian Income-Tax (Amendment) Acts, VII of 1939 and XL of 1940.*

1. Every application under section 66(2) of the Indian Income-tax Act as subsequently amended, hereinafter referred to as "The Act" for an order by the High Court requiring the Income-tax Appellate Tribunal to state and refer the case to the High Court shall contain a brief statement of facts and the point or points of law on which a reference is desired. Such application shall be supported by an affidavit by the assessee, or some other person acquainted with the facts and shall be accompanied by a copy of the said application and such documents and copies of such of the orders of the Income-tax Officer and the Income-tax Appellate Tribunal as may be necessary for understanding the point or points of law on which a reference is desired.

The application shall also be accompanied by a certificate from the Income-tax Appellate Tribunal to the effect that the assessee has not withdrawn his application for reference under section 66(1) *ibid* before the said Tribunal.

2. Every application under section 66(3) of the Act made to the High Court for an order requiring the Income-tax Appellate Tribunal to treat the application made before the latter under section 66(1) as made within time shall be accompanied by a copy of the application made to the Tribunal together with a copy of the relevant order of the Tribunal and such other documents as may show that the application made to the Tribunal was within time or should be treated as such.

3. Every application under section 66(2) or section 66(3) of the Act shall be entitled Income-tax Act, 1922, Case No. \_\_\_\_\_ of \_\_\_\_\_ 19 .

Name of the assessee

\_\_\_\_\_, Applicant.

The Commissioner of Income-tax

*versus*

The Commissioner of Income-tax

\_\_\_\_\_, Respondent

4. If the Court hearing the application does not reject it *in limine*, a notice shall be issued to the Assessee or the Income-tax Commissioner, as the case may be, to show cause against the application.

5. Counsel presenting an application under section 66(2) or section 66(3) of the Act shall be found to accept service on behalf of his client of any notices issued by the High Court until the case has been finally disposed of or a change of counsel has been notified to the Court.

6. In the event of the Court requiring the Income-tax Appellate Tribunal to state and to refer a case, notice of order containing the question or questions of law on which the case is to be stated and to be referred shall be sent to the Income-tax Appellate Tribunal.

7. All cases stated by the Appellate Tribunal shall as far as possible be divided into paragraphs numbered consecutively and shall concisely state such facts and documents, with copies of the latter annexed, as may be necessary to enable the court to decide the question raised thereby.

8. The party at whose instance a reference has been made shall have the statement of the case, printed and shall file three copies of such prints in the High Court office within two months from the date of the filing of the reference in the High Court.

9. The Court hearing applications under section 66(2) or 66(3) of the Act or deciding cases stated and

referred to under the Act shall be a Bench of two Judges unless the Chief Justice orders that any application or reference shall be heard by a Bench of more than two Judges.

10. At the hearing of such applications and cases the Court and the parties shall be at liberty to refer to the whole of the contents of the documents annexed thereto.

[79] [11. The Rules contained in this Chapter shall, so far as may be and with necessary modifications and adaptations, also apply to proceedings of a similar nature under any other Act including those under :—

- (i) Section 22 of the Punjab General Sales Tax Act, 1948 ;
- (ii) Section 57 or 60 of the Indian Stamp Act, 1899 ;
- (iii) Section 27 of the Workmen's Compensation Act, 1923 ;
- (iv) Section 21 of the Excess Profit Tax Act, 1940 read with Section 66 of the Indian Income Tax Act ;
- (v) Section 19 of the Business Profits Tax Act, 1947, read with Section 66 of the Indian Income Tax Act.
- (vi) Section 130 of the Customs Act, 1962;
- (vii) Section 35 of the Central Excise and Salt Act, 1944;
- (viii) Section 82 of the Gold Control Act, 1958;

By Order of Hon'ble the Chief Justice and Judges.

