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**Income Tax Act 1961 s 257 - Statement of case to  
Supreme Court in certain cases**

**If, on an application made against an order made under section 254 before the 1st day of October, 1998, under section 256 the Appellate Tribunal is of the opinion that, on account of a conflict in the decisions of High Courts in respect of any particular question of law, it is expedient that a reference should be made direct to the Supreme Court, the Appellate Tribunal may draw up a statement of the case and refer it through its President direct to the Supreme Court.**

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