

Income Tax Act 1961 s 245U - Powers of the Authority

(1) The Authority shall, for the purpose of exercising its powers, have all the powers of a civil court under the Code of Civil Procedure, 1908 (5 of 1908), as are referred to in section 131 of this Act.

(2) The Authority shall be deemed to be a civil court for the purposes of section 1954, but not for the purposes of Chapter XXVI4, of the Code of Criminal Procedure, 1973 (2 of 1974), and every proceeding before the Authority shall be deemed to be a judicial proceeding within the meaning of sections 193 and 2285, and for the purpose of section 1965, of the Indian Penal Code (45 of 1860).