

## Section - 20, Interest-Tax Act, 1974

### Revision of orders by Commissioner.

**20.** (1) The Commissioner may, either of his own motion or on an application by the assessee for revision, call for the record of any proceeding under this Act which has been taken by an [Assessing] Officer [\* \* \*] subordinate to him and may make such enquiry or cause such enquiry to be made and, subject to the provisions of this Act, may pass such order thereon, not being an order prejudicial to the assessee, as he thinks fit.

(2) The Commissioner shall not of his own motion revise any order under this section if the order has been made more than one year previously.

(3) In the case of an application for revision under this section by the assessee, the application shall be made within one year from the date on which the order in question was communicated to him or the date on which he otherwise came to know of it, whichever is earlier :

**Provided** that the Commissioner may, if he is satisfied that the assessee was prevented by sufficient cause from making the application within that period, admit an application made after the expiry of that period.

(4) The Commissioner shall not revise any order under this section in the following cases—

[(a) where an appeal against the order lies [to the Commissioner (Appeals) or to the Appellate Tribunal] but has not been made and the time within which such appeal may be made has not expired, or the assessee has not waived his right of appeal; or

(b) where the order has been made the subject of an appeal [to the Commissioner (Appeals) or to the Appellate Tribunal]].

(5) Every application by an assessee for revision under this section shall be accompanied by a fee of twenty-five rupees.

[(6) On every application by an assessee for revision under this sub-section, made on or after the 1st day of October, 1998, an order shall be passed within one year from the end of the financial year in which such application is made by the assessee for revision.

*Explanation.*—In computing the period of limitation for the purposes of this sub-section, the time taken in giving an opportunity to the assessee to be re-heard under the proviso to section 21 and any period during which any proceeding under this section is stayed by an order or injunction of any court shall be excluded.

(7) Notwithstanding anything contained in sub-section (6), an order in revision under sub-section (6) may be passed at any time in consequences of or to give effect to any finding or direction contained in an order of the Appellate Tribunal [, *the National Tax Tribunal*], High Court or the Supreme Court.]

*Explanation 1.*—An order by the Commissioner declining to interfere shall, for the purposes of this section, be deemed not to be an order prejudicial to the assessee.

*Explanation 2.*—[Omitted by the Finance (No. 2) Act, 1977, w.e.f. 10-7-1978.]

