

Section - 10, Gift-Tax Act, 1958

[Jurisdiction of Assessing Officers and power to transfer cases.]

10. (1) The provisions of sections 124 and 127 of the Income-tax Act shall, so far as may be, apply for the purposes of this Act as they apply for the purposes of the Income-tax Act, subject to the modifications specified in sub-section (2).

(2) The modifications referred to in sub-section (1) shall be the following, namely :—

(a) in section 124 of the Income-tax Act,—

(i) in sub-section (3), references to the provisions of the Income-tax Act shall be construed as references to the corresponding provisions of the Gift-tax Act ;

(ii) sub-section (5) shall be omitted ;

(b) in section 127 of the Income-tax Act, in the *Explanation* below sub-section [(4)] references to proceedings under the Income-tax Act shall be construed as including references to proceedings under the Gift-tax Act.]