

## Section - 13, Gift-Tax Act, 1958

### *CHAPTER IV* **ASSESSMENT**

#### **Return of gifts.**

**13.** [(1) Every person who during a previous year has made any taxable gifts, or is assessable in respect of the taxable gifts made by any other person under this Act, which, in either case, exceeded the maximum amount not chargeable to gift-tax, shall, on or before the 30th day of June of the corresponding assessment year, furnish a return of such gifts in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed.

(2) Notwithstanding anything contained in any other provision of this Act, a return which shows the amount of taxable gifts below the maximum amount which is not chargeable to tax shall be deemed never to have been furnished :

**Provided** that this sub-section shall not apply to a return furnished in response to a notice under section 16.]

(3) [\*\*\*]