

# The Income-tax and Excess Profits Tax (Emergency) Ordinance, 1942

( Ordinance NO. LX OF 1942 )

## An Ordinance to remove certain difficulties caused by the destruction of documents and records pertaining to the collection of Income tax and Excess Profits Tax.

WHEREAS an emergency has arisen which makes it necessary to remove certain difficulties caused by the destruction of documents and records pertaining to the collection of Income tax and Excess Profits Tax;

NOW, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act, as set out in the Ninth Schedule to the Government of India Act, 1935, the Governor General is pleased to make and promulgate the following Ordinance:

**Short title and commencement** 1. (1) This Ordinance may be called the Income tax and Excess Profits Tax (Emergency) Ordinance, 1942.

(2) It shall come into force at once.

**Power to issue notices and to secure returns** 2. (1) Where documents or records pertaining to the assessment, collection or payment of income tax or excess profits tax have been damaged, lost or destroyed as a result of riot or civil commotion, the authority authorised under the Income-tax Act, 1922, or the Excess Profits Tax Act, 1940, as the case may be, to issue any notice for any of the purposes of either Act may, notwithstanding anything contained in either of the said Acts, and notwithstanding that such notice has already been issued, or has already been issued and has been or is alleged to have been complied with, or where such notice has already been issued, that the time within which the notice is to be issued has already expired, reissue such notice, and any notice so reissued shall in all respects have the same effect as if it were the original notice, and any proceedings that