



THE UNITED REPUBLIC OF TANZANIA

THE TAX REVENUE APPEALS ACT

CHAPTER 408

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CHAPTER 408

THE TAX REVENUE APPEALS ACT

[PRINCIPAL LEGISLATION]

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CHAPTER 408

THE TAX REVENUE APPEALS ACT

An Act to provide for the establishment of the Tax Revenue Appeals Board and the Tax Revenue Appeals Tribunal and to provide for related matters

[1st June, 2001]
[G.N. No. 126 of 2001]

Acts Nos.
15 of 2000
15 of 2004
13 of 2005
6 of 2006

PART I PRELIMINARY PROVISIONS

Short title	1. This Act may be cited as the Tax Revenue Appeals Act.
Application	2. This Act shall apply to Mainland Tanzania as well as to Tanzania Zanzibar.
Interpretation Cap.408	3. In this Act unless the context requires otherwise – "Act" means the Tax Revenue Appeals Act; "appellant" means any person who lodges an appeal before the Board or the Tribunal; "assessment" means an assessment of tax as determined or ascertained in each of the respective tax law; "Board" means the Tax Revenue Appeals Board established under section 4(1); "Commissioner-General" means the Commissioner-General appointed under Section 15 of the Tanzania Revenue Authority Act and includes any person appointed as Commissioner in respect of any tax;
Cap. 399	"Court of Appeal" means the Court of Appeal established by Article 117(1) of the Constitution of the United Republic;
Cap. 2	"High Court" means the High Court of Tanzania or the High Court of Zanzibar; "member" in respect of members of the Board, or the Tribunal means the Chairman, Vice-Chairman and other members appointed under sections 4(2)(c) and 8(2)(c); "Minister" means the Minister responsible for finance; "party" means a person or his duly authorised agent who refers a matter or dispute to the Board or lodges an appeal in the Tribunal and includes the Commissioner-General or a person authorised on that behalf; "Register" means the Register kept by the Registrar into which all complaints are entered; "Registrar" means the Registrar of the Tax Revenue Appeals Tribunal appointed under section 6(1); "revenue" means taxes, duties, fees, levies, fines or other monies imposed by or collected under the law or the specified provisions of the laws set out in the First Schedule to the Tanzania Revenue Authority Act;

Cap. 399

"Secretary" means the Secretary of the Tax Revenue Appeals Board;
"tax" means any revenue collected or due under any written law;
"Tribunal" means the Tax Revenue Appeals Tribunal established under section 8(1).

PART II
ESTABLISHMENT OF THE TAX REVENUE APPEALS BOARD
AND TAX REVENUE APPEALS TRIBUNAL

Establishment and composition of the Board

4.-(1) There is established a Board to be known as the Tax Revenue Appeals Board.
(2) The Board shall consist of –
(a) a Chairman who shall be appointed by the Minister;
(b) two Vice-Chairmen who shall be appointed by the Minister one of whom shall be from Tanzania Zanzibar,
(c) four other members who shall be appointed by the Minister from each region who shall sit in the Board for the purposes of hearing and determining any appeal originating in the region from which they are appointed.
(3) A person may be appointed to be –
(a) Chairman if he is a principal legal officer or a person having adequate knowledge of taxation;
(b) member of the Board if he has knowledge of, and experience in, taxation, commercial or financial matters.
(4) Where any appointment relates to a person from Tanzania Zanzibar, the Minister shall consult the Minister responsible for finance in the Revolutionary Government of Zanzibar.

Tenure of office of Chairman, etc., and members

5.-(1) Subject to subsection (2), the office of Chairman, Vice-Chairman and member of the Board shall become vacant upon the occurrence of any one of the following events –
(a) resignation;
(b) in relation to a member other than a Chairman and Vice-Chairman, absence without a reasonable cause from three consecutive sessions of the Board;
(c) death or inability to perform his functions by reason of sickness;
(d) conviction of an offence against section 21(3) of this Act.
(2) A member of the Board shall, unless his appointment is sooner terminated, hold office for a term of three years and shall be eligible for re-appointment for one additional term.

Secretary of the Board

6.-(1) The Minister shall appoint a suitable person, being a senior public officer, to be the Secretary of the Board.
(2) The Secretary of the Board shall perform all administrative functions as provided for under this Act and as may be assigned to him by the Chairman of the Board.

Jurisdiction of the Board

7. The Board shall, subject to Section 12 have sole original jurisdiction in all proceedings of a civil nature in respect of disputes arising

from revenue laws administered by the Tanzania Revenue Authority.

Establishment and composition of the Tribunal

8.-(1) There is established a Tribunal to be known as the Tax Revenue Appeals Tribunal.

(2) The Tribunal shall consist of –

(a) a Chairman who shall be appointed by the President after consultation with the Chief Justice;

(b) two Vice-Chairmen who shall be appointed by the President, one of whom shall be from Tanzania Zanzibar;

(c) four other members who shall be appointed by the Minister;

(3) A person may be appointed to be –

(a) Chairman if he is a judge of the High Court;

(b) member of the Tribunal if he has knowledge of, and experience in, taxation, commercial or financial matters.

(4) Where any appointment relates to a person from Tanzania Zanzibar, the appointing authority shall consult the President of Zanzibar.

Tenure of office of Chairman, etc., and members

9.-(1) Subject to subsection (2), the office of Chairman, Vice-Chairman or member of the Tribunal shall become vacant upon the occurrence of any one of the following events –

(a) resignation;

(b) in relation to a member other than a Chairman or Vice-Chairman, absence without a reasonable cause from three consecutive sessions of the Tribunal;

(c) death or inability to perform his functions by reason of sickness;

(d) cessation to be a judge, and, in the case of a Vice-Chairman and a member, cessation to practise on disciplinary grounds confirmed by the body authorised by law to take disciplinary measures against a person possessing qualification in relation to which such Vice-Chairman or a member was qualified to be appointed as such;

(e) conviction of an offence against section 21(3) of this Act.

(2) A member of the Tribunal shall, unless his appointment is sooner terminated, hold office for three years and shall be eligible for re-appointment for one additional term.

Registrar of the Tribunal

10.-(1) The Minister shall appoint a public officer, being a senior lawyer to be the Registrar of the Tribunal.

(2) The Registrar shall perform all administrative functions as provided for under this Act and as may be assigned to him by the Chairman of the Tribunal.

Jurisdiction of the Tribunal

11.-(1) The Tribunal shall have sole jurisdiction in all appeals arising from decision of the Board on disputes on which original jurisdiction is conferred on the Board.

(2) Notwithstanding subsection (1), the Tribunal shall exercise general powers of supervision over the Board in the exercise of its powers

under this Act and may in that respect, call for and inspect the records of any proceedings before the Board and may revise any decision thereof.

PART III
OBJECTION TO TAX ASSESSMENT

Notice of
objection to
assessment
Acts Nos:
15 of 2004
s.58
13 of 2005
s. 14

12.-(1) Any person who disputes an assessment made upon him may, by notice in writing to the Commissioner General, object to the assessment.

(2) A notice of objection shall contain a statement in precise form, of grounds in respect of which the objection to an assessment is made, and shall be filed with the Commissioner General within thirty days from the date of service of the notice of the assessment.

(3) Where a notice of objection to an assessment is given, the person objecting shall, pending the final determination of the objection to an assessment by the Commissioner General in accordance with section 13, pay the amount of tax which is not in dispute or one third of the assessed tax, whichever amount is greater.

(4) The Commissioner General may, upon being satisfied that there exist good reasons warranting reduction or waiver of tax payable in accordance with the requirement of subsection (3), direct that a lesser amount be paid or waive the required tax deposit.

(5) On receipt of the notice of objection, the Commissioner General shall -

- (a) admit the notice of objection to assessment of tax; or
- (b) refuse to admit the notice of objection to assessment of tax.

(6) The Commissioner General shall not refuse to admit the notice of objection to assessment of tax unless -

- (a) the notice does not comply with the requirements of subsections (1), (2) or (3);
- (b) the notice does not raise any question of law or fact in relation to the assessment;
- (c) the relief sought cannot be granted in law or equity;
- (d) the objection is time barred; or
- (e) the objection is otherwise misconceived.

(7) If the Commissioner General is satisfied that owing to absence from the United Republic, sickness or other reasonable cause the person objecting to the assessment was prevented from giving notice within the time prescribed he may, upon application by that person, and subject to his satisfying the requirement of subsection (2) or, as the case may be, subsection (3), admit the notice after the expiry of the authorized period and the notice so admitted shall be valid as if it were submitted in time.

(8) Any person who is aggrieved with the refusal by the Commissioner General to admit the notice of objection may, on depositing with the Commissioner General the amount of tax assessed which is not in dispute or one third of the amount of tax assessed, whichever is greater, together with the interest due as a result of late payment of the tax in respect of which the notice of late payment of the tax in respect of which the notice of objection is issued, appeal to the Board against the refusal and the decision of the Board on whether or not the notice of objection be admitted by the Commissioner General shall be final.

(9) Where a notice of objection has been given under subsection (1), then irrespective of whether the assessment has been finally determined or not –

- (a) the tax not in dispute shall be payable at the time of filing the notice of objection and if the due date occurred earlier than the period of thirty days referred to under subsection (2), the tax not in dispute shall be payable on that due date;
- (b) the amount of tax as finally determined shall, if be lesser than the amount deposited with the Commissioner General, be repaid to the objector.

(10) For avoidance of doubt -

- (a) the tax not in dispute shall be the amount which would be charged if the assessment was amended in accordance with the notice of objections;
- (b) the whole of the tax or duty assessed on imports shall be deemed to be not in dispute.

Powers of
Commissioner-
General on
receipt of
notice of
objection
Act No.15
of 2004
s.58

13.-(1) The Commissioner-General shall, upon admission of an objection with the section 12, determine the objection as filed, or call for any evidence as may appear to be necessary for the determination of the objection, and may, in that respect –

- (a) amend the assessment in accordance with the objection;

- (b) amend the assessment in the light of any further evidence that has been received; or

- (a) refuse to amend the assessment.

(2) Where the Commissioner-General agrees to amend the assessment in accordance with the objection, he shall serve a notice of the final assessment to the objector.

(3) Where the Commissioner General -

- (a) proposes to amend the assessment in accordance with the objection and any further evidence; or

- (b) proposes to refuse to amend the objection,

he shall serve the objector with a notice setting out the reasons for the proposal.

(4) Upon receipt of the notice pursuant to subsection (3), the objector shall, within thirty days make submission in writing to the Commissioner General on his agreement or disagreement with the proposed amended assessment or the proposed refusal.

(5) The Commissioner General may, after the receipt of the submissions by the objector made pursuant to subsection (4) -

- (a) determine the objection in the light of the proposed amended assessment or proposed refusal and any submission made by the objector; or

- (b) determine the objection partially in accordance with the submission by the objector; or

- (c) determine the objection in accordance with the proposed amendment or proposed refusal.

(6) Where the objector has not responded to the Commissioner General's proposal to amend the assessment or proposal to refuse to amend

the assessment served in accordance with subsection (3), the Commissioner General shall proceed to make the final assessment of tax and accordingly serve the objector with a notice thereof.

Application of appeal procedure to other decisions, etc., of Commissioner-General

- 14.**-(1) Any person aggrieved by –
- (a) the calculation by the Commissioner-General of the amount due for refund, drawback or repayment of any tax, duty, levy or charge;
 - (b) a refusal by the Commissioner-General to make any refund or repayment; or
 - (c) Omitted under [R.E. 2006].
 - (d) a determination by the Commissioner-General under Section 24 of the Income Tax Act;
 - (e) the decision by the Commissioner-General to register, or refusal to register, any trader for the purpose of the Value Added Tax Act,

Cap.332

Cap.148

may appeal therefrom to the Board.

(2) Notwithstanding subsection (1), a person who objects a notice issued by the Commissioner-General with regards to the existence of liability to pay any tax, duty, fees, levy or charge may refer his objection to the Board for determination.

(3) The provision of this Act relating to appeals to the Board against assessment and the provisions relating to further appeals to the Tribunal shall have effect with respect to any appeal under this section as if such an appeal were an appeal against an assessment.

(4) Where there is a dispute over the calculation by the Commissioner-General of the amount due as refund, drawback or repayment of any tax, duty, fees, levy or charge, and in relation to such dispute, an appeal has been referred to the Board, the Commissioner-General shall pay the amount due as refund, drawback or repayment, as the case may be, which is not in dispute pending determination of the Board.

Finality of assessment Act No.15 of 2004 s.59

- 15.**-(1) Where in relation to any assessment –
- (a) no notice of objection has been given; or
 - (b) a notice of objection has been given and –

- (i) the assessment has been amended under subsection (1) of section 13; or
- (ii) a notice of objection has been given and the assessment has been amended under section 13 in such a way that no appeal will be available against the amendment;
- (iii) an appeal has not been preferred against any determination of an objection by the Commissioner General;
- (iv) the objection has been finally determined on assessment of tax on an appeal,

the assessment as made, or as amended, or as determined on appeal, as the case may be, shall be final and conclusive.

(2) Nothing in this section shall prevent the Commissioner-General

from making any additional assessment which does not involve re-opening of any matter that has been determined on an appeal or an assessment.

(3) When any fraud or any gross or wilful neglect has been committed by or on behalf of any person in connection with or in relation to any tax, duty or levy the Commissioner-General may make an additional assessment on that person notwithstanding that it involves re-opening a matter which has been determined on such appeal.

PART IV APPEALS GENERALLY

Right of
appeal to
the Board
and to the
Tribunal
Act No.15
of 2004
s.60

16.-(1) Any person who is aggrieved by the final determination of the assessment of tax by Commissioner General may appeal to the Board.

(2) Notwithstanding the provisions of subsection (1), an appeal shall not lie in respect of -

- (a) a determination made by the Commissioner General in accordance with section 13(1)(a);
- (b) a determination made by the Commissioner General in accordance with section 13(5)(a); or
- (c) a determination made by the Commissioner General in accordance with section 13(5)(b) to the extent that the determination is made in accordance with the submission by the objector.

(3) The Board shall not entertain an appeal pursuant to this section unless -

- (a) a notice of appeal is served upon the Commissioner General within thirty days following the date on which a notice of final determination of assessment of tax is served on the appellant; and
- (b) the appeal is lodged with the Board within forty-five days following the date on which the notice of final determination of assessment of tax is served on the appellant.

(4) A party who is aggrieved by the decision of the Board may appeal against the decision to the Tribunal within thirty days from the date of the decision, and shall serve notice to the opposite party within fifteen days following the date on which the notice of appeal was filed to the Tribunal.

(5) The Board or Tribunal, may extend the limit of time set under subsection (3) or subsection (4) of this section if it is satisfied that the failure by a party to give notice of appeal, lodge an appeal or to effect service to the opposite party was occasioned by absence from the United Republic, sickness or other reasonable cause, subject to such terms and conditions as to costs as it may consider just and appropriate.

(6) Where an objector prefers an appeal to the Board or to the Tribunal, any tax deposited pursuant to section 12(3) shall continue to remain deposited with Commissioner General pending the final determination of the appeal by the Board or, as the case may be, the Tribunal.

Powers of
the Board

17.-(1) The Board and the Tribunal shall respectively have the power-

and the
Tribunal

- (a) to take evidence on oath;
- (b) to resolve any complaint or appeal by mediation, conciliation or arbitration;
- (c) to issue warrants of arrest for failure to comply with summons;
- (d) to order payment of costs in relation to any matter referred to the Board or the Tribunal;
- (e) to dismiss any matter before it;
- (f) to adjourn the hearing of any proceedings before it.

Cap. 33

(2) Notwithstanding subsection (1), the Board or the Tribunal shall have the power to summon and hear any witness and receive evidence in the manner and to the same extent as if it were a court exercising civil jurisdiction in a civil case and the provisions of the Civil Procedure Code, relating to summoning of witnesses, the taking of testimony on oath, and non-compliance with a witness summons shall apply in relation to an appeal before the Board but the Tribunal may not admit any fresh evidence save in the circumstance in which the High Court may admit fresh evidence on a first appeal in a civil case.

PART V PROCEEDINGS OF THE BOARD AND TRIBUNAL

Procedure
on
hearing

18.-(1) Proceedings of the Board and Tribunal shall be of judicial nature and shall be conducted on such occasions and at the places as the Chairman may direct.

- (2) In every proceedings before the Board and before the Tribunal –
 - (a) the appellant shall appear either in person or by his duly authorised agent on the day and at the time fixed for hearing of the appeal but if it is proved to the satisfaction of the Board or Tribunal, as the case may be, that owing to absence of the appellant from the United Republic, or due to sickness or any other reasonable cause, he is prevented from attending or cause to be represented at the hearing of the appeal on the date and the time fixed for hearing, the Board or the Tribunal, as the case may be, may adjourn the hearing of the appeal for such reasonable time as it may think appropriate;
 - (b) the onus of proving that the assessment or decision in respect of which an appeal is preferred is excessive or erroneous shall be on the appellant;
 - (c) the appellate authority may confirm, reduce, increase or annul the assessment concerned or make such other order thereon as it may think fit;
 - (d) the costs of the appeal shall be in the discretion of the appellate authority;
 - (e) the appellate authority shall, within fifteen days of its decision, cause a notice of such decision and of the date thereof to be issued and such notice shall be served on the parties to the appeal;
 - (f) where the decision of the appellate authority results in any amendment to an assessment, the assessment shall be amended accordingly and the Commissioner-General shall cause a notice setting out such amendment and the amount of tax payable to be served on the person assessed.

Appeals affecting two or more persons

19. Where any appeal is lodged under this Part against any decision or act of the Commissioner-General which affects, or is likely to affect, the liability of two or more persons, then –

- (a) a person lodging an appeal shall serve a copy of all the appeal documents on all other such persons who shall be entitled to appear on the hearing of the appeal as if they were parties thereto;
- (b) if the Board considers that any other person be joined, it may order that a copy of all the appeal documents shall be served on such other person who shall be entitled to appear on the hearing of the appeal as if he were a party thereto.

Opinion of members

20. For the purposes of determining any matter, the Chairman or the Vice-Chairman as the case may be, shall not be bound by the opinion of any member but, if he disagrees with the opinion of any member, he shall record the opinion of such member or members differing with him and reasons for his disagreement.

Disclosure of interest

21.-(1) Where a member present at a sitting of the Board or the Tribunal at which any matter in which a member or immediate family of a member is directly or indirectly interested in a private capacity, is the subject of consideration, that member shall as soon as is practicable after or before the commencement of the proceedings of the Board or the Tribunal, disclose that interest and shall not, unless the Board and the Tribunal otherwise direct, take part in the determination of the appeal or give an opinion on any question relating to that matter.

(2) A disclosure of interest made by a member shall be recorded as part of the proceedings in relation to the matter under determination.

(3) A member who sits and takes part in the proceedings of the Board or the Tribunal in contravention of subsection (1) commits an offence against this Act.

Hearing

22.-(1) The Secretary or the Registrar, as the case may be, shall advise all parties in writing of the time and place of the hearing, and shall give the parties not less than fourteen days notice.

(2) A hearing of appeal shall be in public unless a party to the proceedings otherwise applies and the Board or the Tribunal directs that the proceedings or part of it, be heard in camera.

(3) Parties may appear in person at a hearing or be represented by any other person being an advocate or any other person registered as tax consultant, accountant or auditor and the Commissioner-General may be represented by any person duly authorised on that behalf.

(4) If a party to the proceedings or a person duly appointed by him fails to appear at the hearing, the Board or the Tribunal shall consider the appeal in the manner it thinks fit.

(5) Evidence before the Board and the Tribunal may be given orally or through affidavits or in such other manner as the Board or the Tribunal may deem fit.

(6) During the proceedings, the Board or the Tribunal shall not be bound by the rules or practice as to evidence and may seek to be informed in

relation to any matter in such manner as it thinks fit as may result in the expeditious determination of an appeal.

Witnesses

23.-(1) The Board or the Tribunal may call any person to attend at a hearing and give evidence including the production of any document if the Board or the Tribunal believes such evidence will assist in its deliberations.

(2) A person summoned to attend and give evidence to the Board or the Tribunal shall be paid allowances and expenses at the rates specified by the Board or the Tribunal.

Enforcement of the decisions of the Board and Tribunal

24.-(1) The Board or Tribunal, as the case may be, may deliver its decisions at the end of a hearing, but in any case the decision shall be in writing and sent to all parties to the proceedings within fourteen days of the delivery of the decision.

(2) The Secretary or the Registrar as the case may be shall serve to all parties copies of all decisions duly endorsed and the date of issue marked on.

(3) Any decree or order of the Board or the Tribunal given in the exercise of its jurisdiction under this Act shall be enforceable and executed as if it were a decree or order issued by a court of law.

(4) An appeal shall not operate as a bar for execution of any decree or order of the Board or Tribunal as the case may be.

Appeal to Court of Appeal

25.-(1) Any person who is aggrieved by the decision of the Tribunal may preferred an appeal to the Court of Appeal.

(2) Appeal to the Court of Appeal shall lie on matters involving questions of law only and the provisions of the Appellate Jurisdiction Act and the rules made thereunder shall apply *mutatis mutandis* to appeals from the decision of the Tribunal.

Cap. 141

Costs

26.-(1) The Tribunal may issue an order to award costs as it considers appropriate to any party to the proceedings to be paid by the other party within such period as the Tribunal may determine.

(2) The Registrar shall, in addition to the functions conferred upon him under this Act, assess the tax in relation to any costs which may be payable in respect of which proceedings have been conducted by the Tribunal.

(3) An appeal against the decision of the Registrar regarding taxation of costs shall be heard by the Chairman or Vice-Chairman.

PART VI OFFENCES AND PENALTIES

Offences and penalties

27.-(1) Any person who –

(a) being required to attend the proceedings pursuant to the provisions of this Act, fails without reasonable excuse to attend or fails to take an oath or make affirmation as required by the Board or the Tribunal;

(b) being summoned to produce any document, book or paper which is in his possession or under his control, without reasonable excuse, fails or refuses to produce it;

- (c) makes any statement which he knows to be false or which he has no reason to believe to be true;
- (d) omits or suppresses any information required by the Board or the Tribunal in the exercise of its jurisdiction or relevant to the exercise of such jurisdiction; or
- (e) in any manner misleads, obstructs, insults or disturbs the Board or the Tribunal;
- (f) sits and takes part in the proceedings of the Board or Tribunal contrary to section 21(3),

commits an offence and on conviction shall be liable to a fine not exceeding two hundred thousand shillings or to imprisonment for a term not exceeding two years or to both.

(2) A member of the Board or the Tribunal who is convicted under subsection (1)(f) shall, in addition to the sentence which may be imposed by the court, be disqualified from being a member of the Board or the Tribunal as the case may be.

PART VII FINANCIAL AND MISCELLANEOUS PROVISIONS

Sources of funds of the Board and the Tribunal

28.-(1) The funds of the Board and the Tribunal shall consist of—

- (a) the sums of money as may be appropriated by the National Assembly;
- (b) such donations, grants or bequeaths as the Board and the Tribunal may receive from any person or organisation;
- (c) any other income which may be paid to the Board or the Tribunal in the cause of the discharge of its functions.

(2) The funds of the Board and the Tribunal shall be applied for the purposes for which the Board and the Tribunal is established and in accordance with the directions of the Minister.

Accounts and audit

29. The Secretary and the Registrar shall each respectively keep proper books of accounts in accordance with Government financial accounting system and shall be audited by the Controller and Auditor-General.

Remuneration

30. The Chairman, Vice-Chairmen and members of the Board and the Tribunal shall be entitled to remuneration as the Minister may determine or as may be stipulated in the letters of appointment.

PART VIII GENERAL PROVISIONS

Indemnity of Chairman, etc., members of the Board and the Tribunal

31. No act done or omitted to be done by the Board or the Tribunal, the Secretary, the Registrar or any other person empowered to perform any function under this Act shall, if done or omitted to be done in good faith during or in the exercise or purported performance of any function provided under this Act, render any member of the Board or the Tribunal, the Secretary or the Registrar or such any other person personally liable.

Seal of the

32.-(1) The Board and the Tribunal shall each have a seal to be kept

Board or
the Tribunal

under the custody of the Secretary or Registrar.

(2) The affixing of the seal of the Board or Tribunal on any document shall be authenticated by the signature of either the Chairman, the Vice-Chairman or Secretary or Registrar, as the case may be.

(3) A document purporting to be an instrument issued by the Board or the Tribunal and authenticated in the manner prescribed under subsection (2) shall be deemed to be a valid instrument and admissible in evidence.

Minister
may make
rules

33. The Minister may, in consultation with the Chief Justice, make rules generally laying down the procedure applicable for the conduct of proceedings by the Board or the Tribunal and the manner in which appeals from the Tribunal may be lodged to the Court of Appeal.

Transitional
provisions
Act No. 33
of 1973

34.-(1) Subject to subsection (2), the Tax Appeals Board and Tax Appeals Tribunal established under the Income Tax Act are hereby dissolved.

(2) Every decision or order of the National Tax Appeals Board or Tax Appeals Tribunal which shall not have been fully executed or enforced before the date on which the Board or the Tribunal commences business, may be executed and enforced after that day as if it were a decision or order of the Board or the Tribunal established under this Act.

(3) Proceedings of every appeal in the National Tax Appeals Board or Tax Appeals Tribunal which shall not have been fully heard before the date on which the Board or the Tribunal commences business shall be continued with and finally determined within six months from the date on which the Board or the Tribunal commences business and any appeal which shall not have been fully heard and finally determined after expiration of six months shall, without any further assurance be transferred and be heard by the Board or the Tribunal, as the case may be.

Savings

35. Nothing in this Act shall be construed as derogating the powers of any court in which any matter which was filed in before the commencement of business by the Board or the Tribunal and which remain pending before such court but which the Board or the Tribunal has jurisdiction to entertain from continuing, concluding and finally making decision and necessary order on it.