

(m) the manner in which, and the conditions subject to which, pension and provident funds may be constituted for the benefit of officers, teachers and other employees of the Institute;

(n) any other matter for which under this Act provisions may be made by regulations.

(2) Until the Institute is established under this Act, any regulation which may be made under sub-section (1) may be made by the Central Government; and any regulation so made may be altered or rescinded by the Institute in exercise of its powers under sub-section (1).

THE INDIAN INCOME-TAX (AMENDMENT) ACT, 1956

ACT NO. 26 OF 1956

An Act further to amend the Indian Income-tax Act, 1922.

[2nd June, 1956]

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Indian Income-tax (Amendment) Act, 1956.

Amendment
of section 5,
Act II of
1922.

2. In sub-section (7A) of section 5 of the Indian Income-tax Act, 1922, the following *Explanation* shall be, and shall be deemed always to have been, inserted at the end, namely:—

“*Explanation.*—In this sub-section, ‘case’ in relation to any person whose name is specified in the order of transfer means all proceedings under this Act in respect of any year which may be pending on the date of the transfer, and includes all proceedings under this Act which may be commenced after the date of the transfer in respect of any year.”