

Section 114

* Section 114. Financial and administrative powers of President. -

1[The President shall exercise such financial and administrative powers over the Appellate Tribunal as may be prescribed.]

*Enforced w.e.f . 1st July, 2017.

1. Substituted (w.e.f. 1st August, 2023 vide Notification No. 28/2023 - CT dated 31st July, 2023.) by s. 151 of The Finance Act 2023 (No. 8 of 2023).