

Section 105 : ¹[Powers of Authority, Appellate Authority and National Appellate Authority]

- (1) The Authority or the Appellate Authority ²[or the National Appellate Authority] shall, for the purpose of exercising its powers regarding—
- (a) discovery and inspection;
 - (b) enforcing the attendance of any person and examining him on oath;
 - (c) issuing commissions and compelling production of books of account and other records, have all the powers of a civil court under the Code of Civil Procedure, 1908 (5 of 1908).
- (2) The Authority or the Appellate Authority ³[or the National Appellate Authority] shall be deemed to be a civil court for the purposes of *section 195, but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974), and every proceeding before the Authority or the Appellate Authority ⁴[or the National Appellate Authority] shall be deemed to be a judicial proceedings within the meaning of *sections 193 and 228, and for the purpose of section 196 of the Indian Penal Code (45 of 1860).
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¹ Substituted for heading "Powers of Authority and Appellate Authority." by Finance (No. 2) Act, 2019 (No. 23 of 2019). Effective date of amendment not yet notified.

² Inserted by [Finance \(No. 2\) Act, 2019](#) (No. 23 of 2019). Effective date of amendment not yet notified.

³ Inserted by [Finance \(No. 2\) Act, 2019](#) (No. 23 of 2019). Effective date of amendment not yet notified.

* Refer section 215 and Chapter XXVIII of Bhartiya Nagrik Suraksha Sanhita, 2023 (No. 46 of 2023), w.e.f. 01-07-2024.

⁴ Inserted by [Finance \(No. 2\) Act, 2019](#) (No. 23 of 2019). Effective date of amendment not yet notified.

* Refer sections 229, 267 and 233 of Bhartiya Nyay Sanhita, 2023 (No. 45 of 2023), w.e.f. 01-07-2024.