

**37. Evidence on appeal**

Where the Commissioner has, in pursuance of paragraph (a) of Subsection (2) of Section 159 of the Act, amended an assessment, the production in any proceedings on appeal against the assessment as so amended, of a certificate in writing signed by the Commissioner stating that he is of opinion that the avoidance of tax was due to fraud or evasion, shall be conclusive evidence that the Commissioner was of opinion as stated in the said certificate.