

Finance Act 1994

Section 46 - Amendment of Section 246

In section 246 of the Income-tax Act, with effect from the 1st day of June, 1994, -

(a) in sub-section (1), in clause (a), after the words "under this Act", the words, brackets, figures and letter ", or an intimation under sub-section (1) or sub-section (1B) of section 143, where the assessee objects to the making of adjustment," shall be inserted;

(b) in sub-section (2), in clause (a), for the words, brackets and figure "an order specified in sub-section (1) where such order", the words, brackets and figure "an intimation or order specified in sub-section (1) where such intimation is sent or such order" shall be substituted.
