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Finance Act 1994

Section 49 - Amendment of Section 296

In section 296 of the Income-tax Act, after the words "every rule made under this Act", the words, brackets, figures and letters ", the rules of procedure framed by the Settlement Commission under sub-section (7) of section 245F, the Authority for Advance Rulings under section 245V and the Appellate Tribunal under sub-section (5) of section 255" shall be inserted with effect from the 1st day of June, 1994.
