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Finance Act, 2000

Section 66 - Amendment of Section 246a

In section 246A of the Income-tax Act, with effect from the 1st day of June, 2000,-

(i) in sub-section (1), after clause (h), the following clause shall be inserted, namely:-

"(ha) an order made under section 201;"

(ii) after sub-section (1), the following sub-section shall be inserted, namely:-

"(1A) Every appeal filed by an assessee in default against an order under section 201 on or after the 1st day of October, 1998 but before the 1st day of June, 2000 shall be deemed to have been filed under this section."
