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Finance Act, 2000

Section 121 - Amendment of Act 21 of 1998

In the Finance (No. 2) Act, 1998, with effect from the 1st day of September, 1998,-

(a) in section 88, in clause (e), in sub-clause (ii), for the words "two per cent of the tax arrear", the words "two per cent of the disputed chargeable interest" shall be substituted and shall be deemed to have been substituted;

(b) in section 90, in sub-section (2), for the words "within thirty days of the passing of an order by the designated authority", the words "within thirty days from the date of receipt of an order passed by the designated authority" shall be substituted and shall be deemed to have been substituted.
