Finance Act 2005

Section 5 - Amendment of Section 10a

In section 10A of the Income-tax Act, in sub-section (14), after clause (ii), the following proviso shall be inserted with effect from the 1st day of April, 2006, namely:-

> "Provided that no deduction under this section shall be allowed to an assessee who does not furnish a return of his income on or before the due date specified under sub-section (1) of section 139.".
