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Finance Act 2005

Section 44 - Amendment of Section 142

In section 142 of the Income-tax Act, in sub-section (1), for the words, figures, letters and brackets "under section 139 or in whose case the time allowed under sub-section (1) of that section", the words, figures, letters and brackets "under section 115WD or section 139 or in whose case the time allowed under sub-section (1) of section 139" shall be substituted with effect from the 1st day of April, 2006.
