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**Finance Act 2005**

**Section 55 - Amendment of Section 239**

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In section 239 of the Income-tax Act, in sub-section (2), after clause (c), the following clause shall be inserted with effect from the 1st day of April, 2006, namely:--

"(d) where the claim is in respect of fringe benefits which are assessable for any assessment year commencing on the first day of April, 2006, one year from the last day of such assessment year."

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