

**Finance Act 2005**

**Section 56 - Amendment of Section 244a**

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In section 244A of the Income-tax Act, with effect from the 1st day of April, 2006,--

(a) in sub-section (1), in clause (a),--

(i) for the words "out of any tax", the words, figures and letters "out of any tax paid under section 115WJ or" shall be substituted;

(ii) in the proviso, for the words "under sub-section", the words, brackets, figures and letters "under sub-section (1) of section 115WE or sub-section" shall be substituted;

(b) in sub-section (3), for the words "result of an order under", the words, brackets, figures and letters "result of an order under sub-section (3) of section 115WE or section 115WF or section 115WG or" shall be substituted;

(c) in sub-section (4), the following proviso shall be inserted, namely:--

"Provided that in respect of assessment of fringe benefits, the provisions of this sub-section shall have effect as if for the figures "1989", the figures "2006" had been substituted."

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