

Finance Act 2005

Section 57 - Amendment of Section 246a

In section 246A of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 2006,--

(i) after clause (a), the following clauses shall be inserted, namely:--

"(aa) an order of assessment under sub-section (3) of section 115WE or section 115WF, where the assessee, being an employer objects to the value of fringe benefits assessed;

(ab) an order of assessment or reassessment under section 115WG;";

(ii) in clause (j), in sub-clause (B), for the word, figures and letter "section 271 F", the words, figures and letters "section 271 F, section 271FB" shall be substituted.
