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**Finance Act 2005**

**Section 60 - Amendment of Section 272a**

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In section 272A of the Income-tax Act, in sub-section (2), after clause (k), the following clause shall be inserted with effect from the 1st day of June, 2005, namely:--

"(I) to deliver or cause to be delivered the quarterly return within the time specified in sub-section (1) of section 206A,".

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