

**Finance Act, 1992**

**Section 85 - Amendment of Section 253**

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In section 253 of the Income-tax Act, in sub-section (6), for the words "a fee of two hundred rupees", the following shall be substituted, with effect from the 1st day of June, 1992, namely :-

"a fee of, -

- (a) where the total income of the assessee as computed by the Assessing Officer in the case to which the appeal relates is one lakh rupees or less, two hundred and fifty rupees;
  - (b) where the total income of the assessee computed as aforesaid in the case to which the appeal relates is more than one lakh rupees, one thousand and five hundred rupees."
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