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Finance Act, 1992

Section 63 - Amendment of Section 158

In section 158 of the Income-tax Act, for the words "Whenever a registered firm is assessed", the words, figures and letters "Whenever, in respect of the assessment year commencing on the 1st day of April, 1992, or any earlier assessment year, a registered firm is assessed" shall be substituted with effect from the 1st day of April, 1993.
