Finance Act, 1992

Section 69 - Insertion of New Section 189a

In Chapter XVI of the Income-tax Act, after section 189, the following section shall be inserted with effect from the 1st day of April, 1993, namely :-

"189A. Provisions applicable to past assessments of firms. - In relation to the assessment of any firm and its partners for the assessment year commencing on the 1st day of April, 1992, or any earlier assessment year, the provisions of this Chapter as they stood immediately before the 1st day of April, 1993, shall continue to apply.".
