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**Finance Act, 1992**

**Section 83 - Amendment of Section 246**

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In section 246 of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1993, -

(a) in clause (g), the following words, figures and letters shall be inserted at the end, namely :-

"in respect of any assessment for the assessment year commencing on or before the 1st day of April, 1992";

(b) in clause (h), the following words, figures and letters shall be inserted at the end, namely :-

"in respect of any assessment for the assessment year commencing on or before the 1st day of April, 1992".

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