

**Finance Act, 1992**

**Section 88 - Consequential Amendments**

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The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act, -

(a) in section 32, in sub-section (2), the brackets and words "(or, if the assessee is a registered firm or an unregistered firm assessed as a registered firm, in the assessment of its partners)" shall be omitted with effect from the 1st day of April, 1993;

(b) in section 139, in sub-section (1), in the Explanation, in clause (b), in sub-clause (i), the words "or in the case of a partner of a firm where the accounts of the firm are required to be so audited" shall be omitted with effect from the 1st day of April, 1993;

(c) in section 143, in sub-section (1), in clause (c), with effect from the 1st day of April, 1993, -

(a) the words "a partner of a firm" shall be omitted;

(b) the word "firm", at both the places where it occurs, shall be omitted.

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