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Finance Act, 1984

Section 33 - Consequential Amendments to the Income-tax Act

The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act with effect from the 1st day of April, 1985, namely :-

(a) in section 246, in sub-section (2), after clause (g), the following clause shall be inserted, namely :-

"(gg) an order imposing a penalty under section 271B;"

(b) In the Ninth Schedule for the brackets, words, figures and letters "[See section 32(1)(vi) and section 80M(1)(a)(i)]", the brackets, words and figures "[See section 32(1)(vi)]" shall be substituted.
