

**Finance Act, 2006**

**Section 5 - Amendment of Section 10b**

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In section 10B of the Income-tax Act, in sub-section (1),--

(a) in the second proviso, for the word "also", the word "further" shall be substituted;

(b) after the third proviso, the following proviso shall be inserted, namely:--

"Provided also that no deduction under this section shall be allowed to an assessee who does not furnish a return of his income on or before the due date specified under sub-section (1) of section 139."

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