

Finance Act, 2006

Section 39 - Amendment of Section 155

In section 155 of the Income-tax Act, in sub-section (14), with effect from the 1st day of April, 2007,--

- (a) for the words and figures "credit for tax deducted in accordance with the provisions of section 199", the words, figures and letter "credit for tax deducted or collected in accordance with the provisions of section 199 or, as the case may be, section 206C" shall be substituted;
 - (b) for the word and figures "section 203", the words, figures and letter "section 203 or section 206C" shall be substituted;
 - (c) in the proviso, for the words "income from which the tax has been deducted", the words "income from which the tax has been deducted or income on which the tax has been collected" shall be substituted.
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