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Finance Act, 2006

Section 44 - Amendment of Section 203a

In section 203A of the Income-tax Act, in sub-section (2), after clause (b), the following clause shall be inserted with effect from the 1st day of June, 2006, namely:--

"(ba) in all the quarterly statements prepared and delivered or caused to be delivered in accordance with the provisions of sub-section (3) of section 200 or sub-section (3) of section 206C;".
