

Source: [sooperkanoon.com/act/48601](http://sooperkanoon.com/act/48601)

**Finance Act, 2006**

**Section 46 - Amendment of Section 206**

---

In section 206 of the Income-tax Act, in sub-section (1), for the words "responsible for deducting tax", the words, figures and letters "responsible for deducting tax before the 1st day of April, 2005" shall be substituted.

---

---