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Finance Act, 2006

Section 53 - Amendment of Section 272a

In section 272A of the Income-tax Act, in sub-section (2), in the proviso, after the words, figures and letter "returns under sections 206 and 206C", the words, brackets, figures and letter "and statements under sub-section (3) of section 200 or the proviso to sub-section (3) of section 206C" shall be inserted with effect from the 1st day of June, 2006.
