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**Finance Act 2008**

**Section 40 - Amendment of Section 156**

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In section 156 of the Income-tax Act, the following proviso shall be inserted, namely:--

Provided that where any sum is determined to be payable by the assessee under sub-section (1) of section 143, the intimation under that sub-section shall be deemed to be a notice of demand for the purposes of this section..

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