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Finance Act 2007

Section 68 - Amendment of Section 245h

In section 245H of the Income-tax Act, in sub-section (1), after the proviso, the following proviso shall be inserted with effect from the 1st day of June, 2007, namely:--

"Provided further that the Settlement Commission shall not grant immunity from . prosecution for any offence under the Indian Penal Code or under any Central Act other than this Act and the Wealth-tax Act, 1957(45 of 1860) to a person who makes an application under section 245C on or after the 1st day of June, 2007 (27 1957).".
