Finance Act 2007

Section 71 - Amendment of Section 246 a

In section 246A of the Income-tax Act, with effect from the 1st day of June, 2007,--

(a) in sub-section (1), --

(i) after clause (ha), the following clause shall be inserted, namely:--

"(hb) an order made under sub-section (6A) of section 206C;";

(ii) in clause (j), in sub-clause (B), after the word, figures and letter "section 271 A,", the word, figures and letters "section 271 AAA," shall be inserted;

(b) after sub-section (1A), the following sub-section shall be inserted, namely:--

"(1B) Every appeal filed by an assessee in default against an order under sub-section (6A) of section 206C on or after the 1st day of April, 2007 but before the 1st day of June, 2007 shall be deemed to have been filed under this section.".
