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Finance Act 2007

Section 90 - Amendment of Section 22h

In section 22H of the Wealth-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(45 of 1860) or under any Central Act other than this Act and the Income-tax Act, 1961(43 of 1961) to a person who makes an application under section 22C on or after the 1st day of June, 2007.".
