

Finance Act, 1993

Section 36 - Amendment of Section 273a

In section 273A of the Income-tax Act, with effect from the 1st day of June, 1993, -

- (a) in sub-section (1), the words "Chief Commissioner or" shall be omitted;
 - (b) in sub-section (2), for the words "Chief Commissioner or Commissioner except with the previous approval of the Board", the words "the Commissioner except with the previous approval of the Chief Commissioner or Director General, as the case may be" shall be substituted;
 - (c) in sub-section (4), -
 - (i) the words "Chief Commissioner or" shall be omitted;
 - (ii) in the proviso, for the words "the Chief Commissioner or Commissioner except with the previous approval of the Board", the words "the Commissioner except with the previous approval of the Chief Commissioner or Director General, as the case may be" shall be substituted.
-
-