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Finance Act 1997

Section 41 - Amendment of Section 132

In section 132 of the Income-tax Act, -

(a) in sub-section (8), for the words "Chief Commissioner or Commissioner", at both the places where they occur, the words "Chief Commissioner, Commissioner, Director-General or Director" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of October, 1996;

(b) in sub-section (10), for the words "Chief Commissioner or Commissioner", the words "Chief Commissioner, Commissioner, Director-General or Director" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of October, 1996.