

Source: sooperkanoon.com/act/63719

Finance Act, 2012, (Central)

Section 78 - Amendment of Section 204

In section 204 of the Income-tax Act, after clause (iii) and before the Explanation, the following clause shall be inserted with effect from the 1st day of July, 2012, namely:--

"(iv) in the case of credit, or as the case may be, payment of any sum chargeable under the provisions of this Act made by or on behalf of the Central Government or the Government of a State, the drawing and disbursing officer or any other person, by whatever name called, responsible for crediting, or as the case may be, paying such sum."