

Finance Act 1999

Section 62 - Amendment of Section 139

In section 139 of the Income-tax Act, with effect from the 1st day of June, 1999, -

(a) in sub-section (1), in the first proviso, in clause (ii), for the words "motor vehicle", the words "motor vehicle other than a two-wheeled motor vehicle, whether having any detachable side car having extra wheel attached to such two-wheeled motor vehicle or not " shall be substituted;

(b) in sub-section (6), for the words "and value and belonging to him", the words ", value and belonging to him, his bank account and credit card held by him" shall be substituted.
