

**Finance Act 1999**

**Section 63 - Amendment of Section 140a**

---

In section 140A of the Income-tax Act, with effect from the 1st day of June, 1999, -

- (a) in sub-section (1), for the words and figures "or, as the case may be, section 148", the words, figures and letters "or section 148 or, as the case may be, section 158BC" shall be substituted;
  - (b) in sub-section (2), -
    - (i) after the word and figures "section 144", the words, figures and letters "or an assessment under section 158BC" shall be inserted;
    - (ii) after the words "regular assessment", the words "or assessment, as the case may be" shall be inserted.
- 
-