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Finance Act 1999

Section 85 - Amendment of Section 253

In section 253 of the Income-tax Act, with effect from the 1st day of June, 1999, -

(a) in sub-section (1), in clause (c), for the words and figures "an order passed by a Commissioner under section 263", the words, figures and letters "an order passed by a Commissioner under section 12AA or under section 263" shall be substituted;

(b) in sub-section (6), after clause (c), the following clause shall be inserted, namely :-

"(d) where the subject matter of an appeal relates to any matter, other than those specified in clauses (a), (b) and (c), five hundred rupees. ".

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