SooperKanoon - India's Premier Online Legal Search (sooperkanoon.com)

Source : sooperkanoon.com/act/6205/

Finance Act, 2002

Section 61 - Amendment of Section 153

In section 153 of the Income-tax Act, in sub-section (3), in Explanation I, after clause (ii), the following clause shall be inserted with effect from the 1st day of April, 2003, namely:--

"(iia) the period commencing from the date on which the Assessing Officer intimates the Central Government or the prescribed authority, the contravention of the provisions of clause (21) or clause (22B) or clause (23A) or clause (23B) or sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, under clause (i) of the proviso to sub-section (3) of section 143 and ending with the date on which the copy of the order withdrawing the approval or rescinding the notification, as the case may be, under those clauses is received by the Assessing Officer;".