

Finance Act, 2002

Section 63 - Insertion of New Section 158a

In section 158A of the Income-tax Act, with effect from the 1st day of June, 2002,--

(a) in sub-section (1),--

(i) for the words and figures "before the Supreme Court on a reference under section 257 or in appeal under section 261", the words, figures and letter "before the Supreme Court on a reference under section 257 or in appeal under section 260A before the High Court or in appeal under section 261 before the Supreme Court" shall be substituted;

(ii) for the words and figures "for a reference before the High Court under section 256 or the Supreme Court under section 257 or in appeal before the Supreme Court under section 261", the words, figures and letter "in appeal before the High Court under section 260A or in appeal before the Supreme Court under section 261" shall be substituted;

(b) in sub-section (4), in clause (b), for the words and figures "for a reference before the High Court under section 256 or the Supreme Court under section 257 or in appeal before the Supreme Court under section 261", the words, figures and letter "in appeal before the High Court under section 260A or the Supreme Court under section 261" shall be substituted.
