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Finance Act, 2002

Section 66 - Amendment of Section 158bc

In section 158BC of the Income-tax Act,--

(a) in clause (b), for the words and figures "and section 144", the words and figures ", section 144 and section 145" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 1995;

(b) for clause (d), the following clause shall be substituted with effect from the 1st day of June, 2002, namely:--

"(d) the assets seized under section 132 or requisitioned under section 132A shall be dealt with in accordance with the provisions of section 132B.",

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