

**Finance Act, 2002**

**Section 98 - Amendment of Section 253**

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In section 253 of the Income-tax Act, in sub-section (1), in clause (c), after the words, figures and letters "under section 12AA or under section 263", the words and Figures "or under section 271" shall be inserted with effect from the 1st day of June, 2002.

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