

Finance Act, 2002

Section 103 - Amendment of Section 272a

In section 272A of the Income-tax Act,--

(a) in sub-section (1), clause (d) shall be omitted with effect from the 1st day of June, 2002;

(b) in sub-section (2), for clause (e), the following clause shall be substituted with effect from the 1st day of April, 2003, namely:--

"(e) to furnish the return of income which he is required to furnish under sub-section (4A) or sub-section (4C) of section 139 or to furnish it within the time allowed and in the manner required under those sub-sections; or".
