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Finance Act, 2003

Section 63 - Amendment of Section 140a

In section 140A of the Income-tax Act, with effect from the 1st day of June, 2003,--

(a) in sub-section (1), for the words, figures and letters ", as the case may be, section 158BC", the words, figures and letters "section 153A or, as the case may be, section 158BC" shall be substituted;

(b) in sub-section (2), for the words, figures and letters, "an assessment under section 158BC", the words, figures and letters "an assessment under section 153 A or section 158BC" shall be substituted.