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Finance Act, 2003

Section 67 - Insertion of New Section 158bi

After section 158BH of the Income-tax Act, the following section shall be inserted with effect from the 1st day of June, 2003, namely:--

"158BI. Chapter not to apply after certain date.--

The provisions of this Chapter shall not apply where a search is initiated under section 132, or books of account, other documents or any assets are requisitioned under section 132A after the 31st day of May, 2003."
