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Finance Act, 2003

Section 89 - Amendment of Section 234a

In section 234A of the Income-tax Act, with effect from the 1st day of June, 2003,--

(a) in sub-section (1), in Explanation 3, for the words and figures "under section 147", the words, figures and letter "under section 147 or section 153A" shall be substituted;

(b) in sub-section (3),--

(i) in the opening portion, for the words and figures "by a notice under section 148", the words, figures and letter "by a notice under section 148 or section 153A" shall be substituted;

(ii) in clause (b), after the word and figures "section 147", the words, figures and letter "or reassessment under section 153A" shall be inserted.
