

Source: sooperkanoon.com/act/9316

Finance Act, 2003

Section 93 - Amendment of Section 246a

In section 246A of the Income-tax Act, in sub-section (1), after clause (b), the following clause shall be inserted with effect from the 1st day of June, 2003, namely:-

"(ba) an order of assessment or reassessment under section 153A;"
