

Source: sooperkanoon.com/act/454513

Finance (No.2) Act, 2004

Section 139 - In

SECTION 32: Amendment of S.137 of the Income Tax Act, 1961), in sub-section (9) in the Explanation, in clause (c), in sub-clause (i), for the words "deducted at source and", the words, figures and letters "deducted at source before the 1st day of April, 2005 and" shall be substituted with effect from the 1st day of April, 2005.