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Finance (No.2) Act, 2004

Section 139A - In

SECTION 33: Amendment of S.139A of the Income Tax Act, 1961),-- (a) in sub-section (5A), the first proviso shall be omitted with effect from the 1st day of April, 2005; (b) in sub-sections (5C) and (5D), for the word "buyer", the words "buyer or licensee or lessee" shall be substituted with effect from the 1st day of October, 2004.