Finance (No.2) Act, 2004

Section 153B - In

SECTION 36: Amendment of S.153B of the Income Tax Act, 1961), in sub-section (1), in the Explanation, with effect from the 1st day of October, 2004,-- (a) in clause (iv), for the words "that section,", the words "that section, or" shall be substituted; (b) after clause (iv) and before the words "shall be excluded", the following clauses shall be inserted, namely- "(v) the period commencing from the date on which an application is made before the Authority for Advance Rulings under sub-section (1) of section 245Q and ending with the date on which the order rejecting the application is received by the Commissioner under sub-section (3) of section 245R, or (vi) the period commencing from the date on which an application is made before the Authority for Advance Rulings under sub-section (1) of section 245Q and ending with the date on which the advance ruling pronounced by it is received by the Commissioner under sub-section (7) of section 245R,".

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