

Source: sooperkanoon.com/act/454532

Finance (No.2) Act, 2004

Section 51 - Amendment of Section 206CA: In

S.206CA of the Income Tax Act, 1961), after sub-section (2), the following proviso shall be inserted with effect from the 1st day of October, 2004, namely- "Provided that the provisions of this section shall not apply on or after the 1st day of October, 2004."