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Finance (No.2) Act, 2004

Section 246A - In

SECTION 53: Amendment of S.246A of the Income Tax Act, 1961), in sub-section (1), in clause (a), in the opening portion, for the words "an order against the assessee", the words, brackets, figures and letters "an order passed by a Joint Commissioner under clause (ii) of sub-section (3) of section 115VP or an order against the assessee" shall be substituted with effect from the 1st day of October, 2004.