

Source: sooperkanoon.com/act/454535

Finance (No.2) Act, 2004

Section 253 - In

SECTION 54: Amendment of S.253 of the Income Tax Act, 1961), in sub-section (1), after clause (b), the following clause shall be inserted with effect from the 1st day of October, 2004, namely- "(ba) an order passed by an Assessing Officer under sub-section (1) of section 115VZC; or".