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Finance Act, 1995

Section 29 - AMENDMENT OF SECTION 139 " In section 139 of the Income-tax Act, with effect from the 1st day of July, 1995,"

a) in sub-section (6A)," (i) the words, brackets and figures "sub-sections (1) and (3) of' shall be omitted; (ii) for the words, figures and letters "obtained under section 44AB", the words, figures and letters "referred to in section 44AB, or, where the report has been furnished prior to the furnishing of the return, a copy of such report together with proof of furnishing the report" shall be substituted; (b) 'in sub-section (9), in the Explanation, for clause (bb), the following clause shall be substituted, namely:" "(bb) the return is accompanied by the report of the audit referred to in section a 44AB, or, where the report has been furnished prior to the furnishing of the return, by a copy of such report together with proof of furnishing the report;".