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Finance Act, 1995

Section 45 - AMENDMENT OF SECTION 253 In section 253 of the Income-tax Act, with effect from the 1st day of July. 1995" ' "

i) in sub-section (1), after clause (a), the following clause shall be inserted, namely : " (b) an order passed by an Assessing Officer under clause (c) of section 158C; or;" (ii) in sub-section (3), the following proviso shall be inserted at the end, namely : " 'Provided that in respect of any appeal under clause (b) of sub-section (1), this sub-section shall have effect as if for the words "sixty days," the words "thirty days" had been substituted."