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Finance Act, 1995

Section 48 - AMENDMENT OF SECTION 271B In section 271B of the Income-tax Act, for the words, figures, letters and brackets "obtain a

1) of section 139, or along with the return of income furnished in response to a notice under clause (1) of sub-section (1) of section 142," the words, figures and letters "furnish a report of such audit as required under section 44AB" shall be substituted with effect from the 1st day of July 1995.