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Finance Act, 1997

Section 43 - AMENDMENT OF SECTION 143 -InSection 143 of the Income Tax Act-, in sub-section

1), in clause (a), with effect from the 1st day of April, 1998- (i) for the second proviso, the following proviso shall be substituted, namely :- "Provided further that an intimation shall be sent to the assessee whether or not any adjustment has been made under the first proviso and notwithstanding that no tax or interest is due from him;"; (ii) in the third proviso, the words "for any tax or interest due" shall be omitted.