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Finance Act, 1999

Section 63 - AMENDMENT OF SECTION 140-A InSection 140A of the Income Tax Act -, with effect from the 1st day of June, 1999

a) in sub-section (1), for the words and figures "or, as the case may be, Section 148", the words, figures and letters "orSection 148-or, as the case may be,Section 158BC -" shall be substituted-, (b) in sub-section (2),- (i) after the word and figures "Section 144-", the words, figures and letters "or an assessment underSection 158BC -" shall be inserted, (ii) after the words "regular assessment", the words "or assessment, as the case may be" shall be inserted.