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Finance Act, 1999

Section 85 - AMENDMENT OF SECTION 253 -InSection 253 of the Income Tax Act-, with effect from the 1st day of June, 1999

a) in sub-section (1), in clause (c), for the words and figures "an order passed by a Commissioner underSection 263-", the words, figures and letters "an order passed by a Commissioner underSection 12AA - or underSection 263-" shall be substituted, (b) in sub-section (6), after clause (c), the following clause shall be inserted, namely:- "(d) where the subject-matter of an appeal relates to any matter, other than those specified in clauses (a), (b) and (c), five hundred rupees."