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Finance Act, 2000

Section 58 - AMENDMENT OF SECTION 139-A In Section 139-A of the Income Tax Act, after sub-section

1), the following sub-section shall be inserted with effect from the 1st day of June, 2000, namely :- "(1-A) Notwithstanding anything contained in sub-section (1), the Central Government may, by notification in the Official Gazette, specify, any class or classes of persons by whom tax is payable under this Act or any tax or duty is payable under any other law for the time being in force including importers and exporters whether any tax is payable by them or not and such persons shall, within such time as mentioned in that notification, apply to the Assessing Officer for the allotment of a permanent account number."