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Finance Act, 2001

Section 68 - AMENDMENT OF SECTION 192 Insection 192 of the Income-tax Act-, after sub-section

2B), the following sub-section shall be inserted with effect from the 1st day of June, 2001, namely:" '(2C) A person responsible for paying any income chargeable under the head "Salaries" shall furnish to the person to whom such payment is made a statement giving correct and complete particulars of perquisites or profits in lieu of salary provided to him and the value thereof in such form and manner as may be prescribed.'.