

Source: sooperkanoon.com/act/250238

Finance Act, 2002

Section 40 - AMENDMENT OF SECTION 92-A -InSection 92-A of the Income Tax Act-, in sub-section

2), for the brackets, figure and words "(2) Two enterprises shall be deemed to be associated enterprises if, at any time during the previous year,-", the brackets, figures and words "(2) For the purposes of sub-section (1), two enterprises shall be deemed to be associated enterprises if, at any time during the previous year,-" shall be substituted.