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Finance Act, 2002

Section 43 - AMENDMENT OF SECTION 92-F -In Section 92-F-of the Income Tax Act,

a) in clause (iii), after the words "or the provision of services of any kind", the words "or in carrying out any work in pursuance of a contract," shall be inserted; (b) after clause (iii), the following clause shall be inserted, namely:- '(iii-a) "permanent establishment", referred to in clause (iii), includes a fixed place of business through which the business of the enterprise is wholly or partly carried on;'; (c) for clause (;v), the following clause shall be substituted, namely:- '(iv) "specified date" shall have the same meaning as assigned to "due date" in Explanation 2 below sub-section (1) ofSection 139-;'.