

Source: sooperkanoon.com/act/250261

Finance Act, 2002

Section 63 - AMENDMENT OF SECTION 158-A -In Section 158-A-of the Income Tax Act, with effect from the 1st day of June, 2002,

a) in sub-section (1),- (i) for the words and figures "before the Supreme Court on a reference underSection 257-or in appeal underSection 261-", the words, figures and letter "before the Supreme Court on a reference underSection 257- or in appeal underSection 260-A-before the High Court or in appeal under Section 261-before the Supreme Court" shall be substituted; (ii) for the words and figures "for a reference before the High Court underSection 256-or the Supreme Court underSection 257-or in appeal before the Supreme Court underSection 261-", the words, figures and letter "in appeal before the High Court underSection 260-A-or in appeal before the Supreme Court underSection 261-" shall be substituted; (b) in sub-section (4), in clause (b), for the words and figures "for a reference before the High Court underSection 256-or the Supreme Court underSection 257-or in appeal before the Supreme Court underSection 261-", the words, figures and letter "in appeal before the High Court underSection 260-A-or the Supreme Court underSection 261-" shall be substituted.