

Source: sooperkanoon.com/act/250267

Finance Act, 2002

**Section 69 - INSERTION OF NEW SECTION 174-A -In Chapter XV of the Income Tax Act,
afterSection 174-and before the sub-heading**

2) to (6) ofSection 174-shall, so far as may be, apply to any proceedings in the case of any such person as they apply in the case of persons leaving India."