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Finance Act, 2002

Section 87 - AMENDMENT OF SECTION 199 -Section 199-of the Income Tax Act shall be renumbered as sub-section

1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be inserted with effect from the 1st day of June, 2002, namely:- "(2) Any sum referred to in sub-section (1-A) of Section 192-and paid to the Central Government shall be treated as the tax paid on behalf of the person in respect of whose income, such payment of tax has been made and credit shall be given to him for the amount so paid on production of the certificate furnished under Section 203-in the assessment under this Act for the assessment year for which such income is assessable."