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Finance Act, 2002

Section 88 - AMENDMENT OF SECTION 200 -Section 200-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 person being an employer, referred to in sub-section (1-A) ofSection 192-shall pay, within the prescribed time, the tax to the credit of the Central Government or as the Board directs."