Finance Act, 2002

Section 90 - AMENDMENT OF SECTION 203 -Section 203-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) Every person, being an employer, referred to in sub-section (1-A) ofSection 192-shall, within such period, as may be prescribed, furnish to the person in respect of whose income such payment of tax has been made, a certificate to the effect that tax has been paid to the Central Government, and specify the amount so paid, the rate at which the tax has been paid and such other particulars as may be prescribed.".

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