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Finance Act, 2002

Section 91 - INSERTION OF NEW SECTION 206-CA -AfterSection 206-C-of the Income Tax Act, the following section shall be inserted with

1) Every person collecting tax in accordance with the provisions ofSection 206-C-, shall, within such time as may be prescribed, apply to the Assessing Officer for the allotment of a taxcollection account number. (2) Where a tax-collection account number has been allotted to a person, such person shall quote such number- (a) in all challans for the payment of any sum in accordance with the provisions of sub-section (3) ofSection 206-C-; (b) in all certificates furnished under sub-section (5) ofSection 206-C-; (c) in all the returns delivered in accordance with the provisions of sub- section (5-A) or sub-section (5-B) ofSection 206-C-to any income tax authority; and (d) in all other documents pertaining to such transactions as may be prescribed in the interest of revenue.".