

Source: sooperkanoon.com/act/250300

Finance Act, 2002

Section 102 - SUBSTITUTION OF NEW SECTION FOR SECTION 271-F -ForSection 271-F-of the Income Tax Act, the following section shall be

1) ofSection 139-or by the provisos to that sub-section, fails to furnish such return before the end of the relevant assessment year, the Assessing Officer may direct that such person shall pay, by way of penalty, a sum of five thousand rupees.".