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Finance Act, 2002

Section 103 - AMENDMENT OF SECTION 272-A -InSection 272-A-of the Income Tax Act,

a) in sub-section (1), clause (a) shall be omitted with effect from the 1st day of June,2002; (b) in sub-section (2), for clause (e), the following clause shall be substituted with effect from the 1st day of April, 2003, namely:- "(e) to furnish the return of income which he is required to furnish under sub-section (4-A) or sub-section (4-C) ofSection 139-or to furnish it within the time allowed and in the manner required under those sub-sections; or".