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Finance Act, 2002

Section 110 - AMENDMENT OF SECTION 18 -In Section 18-of the Wealth Tax Act, 1957

27 of 1957) (hereinafter referred to as the Wealth Tax Act), in sub-section (1),- (a) in Explanation 2, in clause (A), after the words and brackets "Commissioner (Appeals)", the words "or the Commissioner" shall be inserted with effect from the 1st day of June, 2002; (b) in Explanation 3, the words "who has not previously been assessed under this Act," shall be omitted with effect from the 1st day of April, 2003.