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Finance Act, 2003

Section 67 - INSERTION OF NEW SECTION 158BL After section 158BH of the Income tax Act,-the following section shall be inserted with

SECTION 67: INSERTION OF NEW SECTION 158BL After section 158BH of the Income tax Act,-the following section shall be inserted with effect from the 1st day of June, 2003, namely:- "158BL Chapter not to apply after certain date.-The provisions of this Chapter shall not apply where a search is initiated under section 132, or books of account, other documents or any assets are requisitioned under section 132A after the 31st day of May, 2003."