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Finance Act, 2003

Section 89 - AMENDMENT OF SECTION 234A In section 234A of the Income tax Act,-with effect from the 1st day of June, 2003

a) in sub-section (1), in Explanation 3, for the words and figures "under section 147", the words, figures and letter "under section 147 or section 153A" shall be substituted; (b) in sub-section (3),- (i) in the opening portion, for the words and figures "by a notice under section 148", the words, figures and letter "by a notice-under section 148 or section 153 A" shall be substituted; (ii) in clause (b), after the word and figures "section 147", the words, figures and letter "or reassessment under section 153 A" shall be inserted.