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Finance Act, 2003

Section 90 - AMENDMENT OF SECTION 234B In section 234B of the Income tax Act,-with effect from the 1st day of June, 2003,

a) in sub-section (1), in Explanation 2, 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), for the words and figures "under section 147" at both the places where they occur, the words, figures and letter "under section 147 or section 153A" shall be substituted.