

Source: sooperkanoon.com/act/455504

Finance Act, 2005

Section 124 - In Section 124 of the Income Tax Act, in subsection

SECTION 39: Amendment of 3), with effect from the 1st day of April, 2006, (i) in clause (a), (A) for the words, brackets and figures "under sub-section (1) of Section 139", the words, brackets, figures and letters "under sub-section (1) of Section 115-WD or under sub-section (1) of Section 139" shall be substituted; (B) for the words brackets and figures "sub-section (2) of Section 143". the words brackets figures and letters "sub-section (2) of Section 115-WE or sub-section (2) of Section 143" shall be substituted; (ii) in clause (b), for the words, brackets and figures "sub-section (1) of Section 142 or under Section 148 for the making of the return or by the notice under the first proviso to Section 144", the words, brackets, figures and letters "sub-section (2) of Section 115-WD or sub-section (1) of Section 142 or under sub-section (1) of Section 115-WH or under Section 148 for the making of the return or by the notice under the first proviso to Section 115-WF or under the first proviso to Section 144" shall be substituted.