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Finance Act, 2005

Section 140 - In Section 140 of the Income Tax Act, in the opening portion, for the words and figures "under Section 139", the words

SECTION 42: Amendment of Section 140: In Section 140 of the Income Tax Act, in the opening portion, for the words and figures "under Section 139", the words figures and letters under Section 115-WD or Section 139" shall be substituted with effect from the 1st day of April, 2006.