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Finance Act, 2005

Section 142 - In Section 142 of the Income Tax Act, in subsection

SECTION 44: Amendment of 1), for the words, figures and brackets "under Section 139 or in whose case the time allowed under sub-section (1) of that section", the words, figures, letters and brackets "under Section 115-WD or Section 139 or in whose case the time allowed under sub-section (1) of Section 139" shall be substituted with effect from the 1st day of April, 2006.