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**Finance Act, 2005**

**Section 238 - In Section 238 of the Income Tax Act, after subsection**

SECTION 54: Amendment of 1), the following sub-section shall be inserted with effect from the 1st day of April, 2006. namely: "(1-A) Where the value of fringe benefits provided or deemed to have been provided by one employer is included under any provisions of Chapter XII-H in the value of fringe benefits provided or deemed to have been provided by any other employer, the latter alone shall be entitled to a refund under this chapter in respect of such fringe benefits."