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Finance Act, 2005

Section 57 - Amendment of Section 246-A In Section 246-A of the Income Tax Act, in subsection

1), with effect from the 1st day of April, 2006, (i) after clause (a), the following clauses shall be inserted, namely: "(aa) an order of assessment under sub-section (3) of Section 115-WE or Section 115-WF, where the assessee, being an employer objects to the value of fringe benefits assessed; (ab) an order of assessment or reassessment under Section 115-WG; (ii) in clause (j). in sub-clause (B), for the word, figures and letter "Section 271-F", the words, figures and letters "Section 271-F, Section 271-FB" shall be substituted.