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**Finance Act, 2005**

**Section 60 - Amendment of Section 272-A: In Section 272-A of the Income Tax Act, in subsection**

2), after clause (k), the following clause shall be inserted with effect from the 1st day of June, 2005, namely:  
"(1) to deliver or cause to be delivered the quarterly return within the time specified in sub-section (1) of Section 206-A,".