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**Finance Act, 2005**

**Section 62 - Amendment of Section 276-CC: In Section 276-CC of the Income Tax Act, with effect from the 1st day of April, 2006,**

a) in the opening portion, after the words "in due time", the words, brackets, figures and letters "the return of fringe benefits which he is required to furnish under sub-section (1) of Section 115-WD or by notice given under sub-section (2) of the said section or Section 115-WH or" shall be inserted; (b) in the proviso, for the words, brackets and figures "return of income under subsection (1) of Section 139", the words, brackets, figures and letters "return of fringe benefits under sub-section (1) of Section 115-WD or return of income under sub-section (1) of Section 139" shall be substituted.