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Finance Act, 2006

Section 273B - In section 273B of the Income-tax Act,

SECTION 55: Amendment of a) for the word, figures and letter "section 271C", the words, figures and letters "section 271C, section 271CA" shall be substituted with effect from the 1st day of April, 2007; (b) for the words, brackets, figures and letters "sub-section (1) of section 272BB", the words, brackets, figures and letters "sub-section (1) or sub-section (1A) of section 272BB" shall be substituted with effect from the 1st day of June, 2006.