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Finance Act, 2007

Section 45 - Insertion of new sections 139C and 139D: After section 139B of the Income-tax Act, the following sections shall be

1) The Board may make rules providing for a class or classes of persons who may not be required to furnish documents, statements, receipts, certificates, reports of audit or any other documents, which are otherwise under any other provisions of this Act, except section 139D, required to be furnished, along with the return but on demand to be produced before the Assessing Officer. (2) Any rule made under the proviso to sub-section (9) of section 139 as it stood immediately before its omission by the Finance Act, 2007 shall be deemed to have been made under the provisions of this section. 139D. Filing of return in electronic form.-- The Board may make rules providing for-- (a) the class or classes of persons who shall be required to furnish the return in electronic form; (b) the form and the manner in which the return in electronic form may be furnished; (c) the documents, statements, receipts, certificates or audited reports which may not be furnished along with the return in electronic form but shall be produced before the Assessing Officer on demand; (d) the computer resource or the electronic record to which the return in electronic form may be transmitted."