

Source: sooperkanoon.com/act/455709

Finance Act, 2007

Section 153D - In the Income-tax Act, after section 153C, the following section shall be inserted with effect from the 1st day of

SECTION 50: Insertion of new b) of section 153 A or the assessment year referred to in clause (b) of sub-section (1) of section 153B, except with the prior approval of the Joint Commissioner."