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Finance Act, 2007

Section 245E - In section 245E of the Income-tax Act, after the proviso, the following proviso shall be inserted with effect from the

SECTION 66: Amendment of section 245E: In section 245E of the Income-tax Act, after the proviso, the following proviso shall be inserted with effect from the 1st day of June, 2007, namely: - "Provided further that no proceeding shall be reopened by the Settlement Commission under this section in a case where an application under section 245C is made on or after the 1st day of June, 2007."