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Finance Act, 2007

Section 292C - After section 292B of the Income-tax Act, the following section shall be inserted and shall be deemed to have been

SECTION 78: Insertion of new i) that such books of account, other documents, money, bullion, jewellery or other valuable article or thing belong or belongs to such person; (ii) that the contents of such books of account and other documents are true; and (iii) that the signature and every other part of such books of account and other documents which purport to be in the handwriting of any particular person or which may reasonably be assumed to have been signed by, or to be in the handwriting of, any particular person, are in that person's handwriting, and in the case of a document stamped, executed or attested, that it was duly stamped and executed or attested by the person by whom it purports to have been so executed or attested."