

Finance Act 1979

Section 17 - Amendment of Section 209a

In section 209A of the Income-tax Act, -

(a) in sub-section (1), -

(i) in the opening portion, for the words "before the date", at both the places where they occur, the words "on or before the date" shall be substituted;

(ii) for the portion beginning with the words "and shall pay such amount" and ending with the words and figures "under section 211.", the following shall be substituted, namely :-

"and shall pay such amount of advance tax, -

(i) in a case falling under clause (a), as accords with the statement in equal instalments on the dates applicable in his case under section 211; and

(ii) in a case falling under clause (b), as accords with the estimate in equal instalments on such of the dates applicable in his case as have not expired, or in one sum if only the last of such dates has not expired.";

(b) in sub-section (2), for the words "at any time before the date", the words "on or before the date" shall be substituted;

(c) in sub-section (3), for the words "at any time before the last instalment", the words "on or before the date on which the last instalment" shall be substituted;

(d) in sub-section (4), -

(i) for the words "at any time before the date", the words "on or before the date" shall be substituted;

(ii) in the proviso, for the words "before the date on which the last instalment", the words "on or before the date on which the last instalment" shall be substituted, and for the words, "before such date", the words "on or before such date" shall be substituted;

(e) in sub-section (5), for the words "before any one of the dates", the words "on or before any one of the dates" shall be substituted.