

Finance Act 1979

Section 18 - Amendment of Section 212

In section 212 of the Income-tax Act, -

(a) in sub-section (1), in the opening portion, 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;

(b) in sub-section (2), for the words "before any one of the dates", the words "on or before any one of the dates" shall be substituted;

(c) in sub-section (3A), -

(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.
