Finance Act,1990

Section 34 - Amendment of Section 139

In section 139 of the Income-tax Act, -

(a) in sub-section (1) in the Explanation, in clause (b), in sub-clause (i), after the words "to be so audited", the words, figures and letters "or where the report of an accountant is required to be furnished under section 80HHC or section 80HHD" shall be inserted with effect from the 1st day of April, 1991;

(b) in sub-section (10), in the proviso, for clause (b), the following clause shall be substituted, namely :-

"(b) a return of a firm or a partner of a firm;".
