

Source : sooperkanoon.com/act/17226/

Finance Act,1990

Section 36 - Amendment of Section 142

In section 142 of the Income-tax Act, in sub-section (1), in clause (i), for the words "before the end of the relevant assessment year", the words, brackets and figures "within the time allowed under sub-section (1) of section 139" shall be substituted.
