

Finance Act,1990

Section 41 - Amendment of Section 246

In section 246 of the Income-tax Act, -

(a) in sub-section (1), in clause (l), in sub-clause (ii), the words, figures and letters "section 271C, section 271D, section 271E," shall be omitted;

(b) in sub-section (2), after clause (e), the following clause shall be inserted, namely :-

"(ee) an order made by a Deputy Commissioner imposing a penalty under section 271C, section 271D or section 271E;".
