

Source: sooperkanoon.com/act/17235

Finance Act,1990

Section 45 - Amendment of Section 271d

Section 271D of the Income-tax Act shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely :-

"(2) Any penalty imposable under sub-section (1) shall be imposed by the Deputy Commissioner."
