

Finance Act, 2010

Section 47 - Amendment of Section 245d

In section 245D of the Income-tax Act, in sub-section (4A),--

(a) in clause (ii), after the words, figures and letters "the 1st day of June, 2007", the words, figures and letters "but before the 1st day of June, 2010" shall be inserted;

(b) after clause (ii), the following clause shall be inserted with effect from the 1st day of June, 2010, namely:--

"(iii) in respect of an application made on or after the 1st day of June, 2010, within eighteen months from the end of the month in which the application was made.".
