

Source: sooperkanoon.com/act/441725

Finance Act, 2010

Section 51 - Amendment of Section 282b

In section 282B of the Income-tax Act [as inserted by section 78 of the Finance (No. 2) Act, 2009(33 of 2009)], with effect from the 1st day of October, 2010,--

(a) in sub-section (1), for the words "income-tax authority shall", the words, figures and letters "income-tax authority shall, on or after the 1st day of July, 2011," shall be substituted;

(b) in sub-section (3), for the words "received by", the words, figures and letters "received, on or after the 1st day of July, 2011, by" shall be substituted.
