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**Finance Act, 1985**

**Section 28 - Amendment of Section 136**

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In section 136 of the Income-tax Act, the words and figures "and every income-tax authority shall be deemed to be a Civil Court for the purposes of section 195, but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974)" shall be inserted and shall be deemed to have been inserted at the end with effect from the 1st day of April, 1974.

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