Finance Act, 1985

Section 29 - Amendment of Section 139

In section 139 of the Income-tax Act, -

(a) in sub-section (1A), in clause (b) [as substituted by sub-clause (i) of clause (a) of section 25 of the Taxation Laws (Amendment) Act, 1984 (67 of 1984)], for the words "eighteen thousand rupees", the words "twenty-four thousand rupees" shall be substituted with effect from the 1st day of April, 1986;

(b) in sub-section (9), in the Explanation, in clause (e), for the words "auditor's report", the words, figures and letter "auditor's report and where an audit of cost accounts of the assessee has been conducted under section 233B of the Companies Act 1956 (1 of 1956), also the report under that section" shall be substituted.

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