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Finance (No. 2) Act, 2004

Section 33 - Amendment of Section 139a

In section 139A of the Income-tax Act,--

(a) in sub-section (5A), the first proviso shall be omitted with effect from the 1st day of April, 2005;

(b) in sub-sections (5C) and (5D), for the word "buyer", the words "buyer or licensee or lessee" shall be substituted with effect from the 1st day of October, 2004.
