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Finance (No. 2) Act, 2004

Section 44 - Amendment of Section 203

In section 203 of the Income-tax Act,--

(a) in sub-section (1), for the portion beginning with the words and figures "the provisions of sections 192" and ending with the word, figures and letter "section 196D", the words "the foregoing provisions of this Chapter" shall be substituted with effect from the 1st day of October, 2004;

(b) after sub-section (2), the following sub-section shall be inserted at the end with effect from the 1st day of April, 2005, namely:--

"(3) Where the tax has been deducted or paid in accordance with the foregoing provisions of this Chapter on or after the 1st day of April, 2005, there shall be no requirement to furnish a certificate referred to in sub-section (1) or, as the case may be, sub-section (2).".
