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Finance (No. 2) Act, 2004

Section 46 - Insertion of New Section 203aa

After section 203A of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2005, namely:--

"203AA. Furnishing of statement of tax deducted:

The prescribed income-tax authority or the person authorised by such authority referred to in sub-section (3) of section 200, shall, within the prescribed time after the end of each financial year beginning on or after the 1st day of April, 2005 prepare and deliver to every person from whose income the tax has been deducted or in respect of whose income the tax has been paid a statement in the prescribed form specifying the amount of tax deducted or paid and such other particulars as may be prescribed."
