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**Finance (No. 2) Act, 2004**

**Section 53 - Amendment of Section 246a**

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In section 246A of the Income-tax Act, in sub-section (1), in clause (a), in the opening portion, for the words "an order against the assessee", the words, brackets, figures and letters "an order passed by a Joint Commissioner under clause (ii) of sub-section (3) of section 115VP or an order against the assessee" shall be substituted with effect from the 1st day of October, 2004.

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