

Source: sooperkanoon.com/act/18822

Finance (No. 2) Act, 2004

Section 54 - Amendment of Section 253

In section 253 of the Income-tax Act, in sub-section (1), after clause (b), the following clause shall be inserted with effect from the 1st day of October, 2004, namely:--

"(ba) an order passed by an Assessing Officer under sub-section (1) of section 115VZC; or".
