Finance Act, 1995

Section 28 - Amendment of Section 133a

In section 133A of the Income-tax Act, with effect from the 1st day of July, 1995, -

(a) in sub-section (1), -

(i) in clause (b), the word "or" shall be inserted at the end;

(ii) after clause (b), the following clause shall be inserted, namely :-

"(c) any place in respect of which he is authorised for the purposes of this section by such income-tax authority, who is assigned the area within which such place is situated or who exercises jurisdiction in respect of any person occupying such place,";

(b) in the Explanation occurring at the end, in clause (a), for the words "a Deputy Commissioner", the words "a Commissioner, a Deputy Commissioner, a Director, a Deputy Director," shall be substituted.

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