

Finance Act, 1995

Section 45 - Amendment of Section 253

In section 253 of the Income-tax Act, with effect from the 1st day of July, 1995, -

(i) in sub-section (1), after clause (a), the following clause shall be inserted, namely :-

"(b) an order passed by an Assessing Officer under clause (c) of section 158BC; or";

(ii) in sub-section (3), the following proviso shall be inserted at the end, namely :-

'Provided that in respect of any appeal under clause (b) of sub-section (1), this sub-section shall have effect as if for the words "sixty days", the words "thirty days" had been substituted.'
