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Finance Act, 1995

Section 47 - Amendment of Section 269ud

In section 269UD of the Income-tax Act, with effect from the 1st day of July, 1995, in sub-section (1), after the second proviso, the following proviso shall be inserted, namely :-

"Provided also that the period of limitation referred to in the second proviso shall be reckoned, where any defect as referred to in sub-section (4) of section 269UC has been intimated, with reference to the date of receipt of the rectified statement by the appropriate authority :"
