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**Finance Act, 1995**

**Section 48 - Amendment of Section 271b**

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In section 271B of the Income-tax Act, for the words, figures, letters and brackets "obtain a report of such audit as required under section 44AB or furnish the said report along with the return of his income filed under sub-section (1) of section 139, or along with the return of income furnished in response to a notice under clause (i) of sub-section (1) of section 142", the words, figures and letters "furnish a report of such audit as required under section 44AB" shall be substituted with effect from the 1st day of July, 1995.

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