

Finance Act, 1982

Section 29 - Amendment of Section 272a

In section 272A of the Income-tax Act, with effect from the 1st day of June, 1982, -

(a) in sub-section (2), after clause (b), the following clause shall be inserted, namely :-

"(ba) to deliver or cause to be delivered in due time a copy of the declaration mentioned in section 197A; or";

(b) in sub-section (3), -

(i) in clause (a), the words "and" occurring at the end shall be omitted;

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

"(aa) in a case falling under (ba) of sub-section (2), by the Commissioner; and".
