

Finance (No. 2) Act, 1998

Section 3 - Substitution of New Authorities

In the Income-tax Act, save as otherwise expressly provided, and unless the context otherwise requires, the reference to any authority specified in column (1) of the Table below shall be substituted with effect from the 1st day of October, 1998 by reference to the authority or authorities specified in the corresponding entry in column (2) of the said Table and such consequential changes as the rules of grammar may require shall also be made:

TABLE

(1)	(2)
1. Assistant Commissioner	Assistant Commissioner or Deputy Commissioner
2. Assistant Director	Assistant Director or Deputy Director
3. Deputy Commissioner	Joint Commissioner
4. Deputy Director	Joint Director
