

Source: sooperkanoon.com/act/25799

Finance (No. 2) Act, 1998

Section 39 - Amendment of Section 116

In section 116 of the Income-tax Act, after clause (cc), the following clause shall be inserted with effect from the 1st day of October, 1998, namely:--

"(cca)", Joint Directors of Income-tax or Joint Commissioners of Income-tax."
