

Source : sooperkanoon.com/act/25813/

Finance (No. 2) Act, 1998

Section 53 - Amendment of Section 254

In section 254 of the Income-tax Act, in sub-section (2), after the first proviso, the following proviso shall be inserted with effect from the 1st day of October, 1998, namely:--

"Provided further that any application filed by the assessee in this sub-section on or after the 1st day of October, 1998, shall be accompanied by a fee of fifty rupees".
