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Finance (No. 2) Act, 1998

Section 57 - Amendment of Section 260

In section 260 of the Income-tax Act, after sub-section (1), the following sub-section shall be inserted with effect from the 1st day of October, 1998, namely:--

(1A) Where the High Court delivers a judgment in an appeal filed before it under section 260A, effect shall be given to the order passed on the appeal by the Assessing Officer on the basis of a certified copy of the judgment."
