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Finance (No. 2) Act, 1998

Section 59 - Amendment of Section 261

In section 261 of the Income-tax Act, for the words and figures "delivered on a reference made under section 256", the words, figures and letters "delivered on a reference made under section 256 against an order made under section 254 before the 1st day of October, 1998 or an appeal made to High Court in respect of an order passed under section 254 on or after that date" shall be substituted with effect from the 1st day of October, 1998.
