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Finance (No. 2) Act 2009

Section 72 - Amendment of Section 246a

In section 246A of the Income-tax Act, in sub-section (1), with effect from the 1st day of October, 2009 --

- (i) in clause (a), for the words, brackets and figures "under sub-section (3) of section 143", the words, brackets and figures "under sub-section (3) of section 143 except an order passed in pursuance of directions of the Dispute Resolution Panel" shall be substituted;
 - (ii) in clause (b), after the words and figures "under section 147", the words "except an order passed in pursuance of directions of the Dispute Resolution Panel" shall be inserted.
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