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Finance (No. 2) Act 2009

Section 73 - Amendment of Section 253

In section 253 of the Income-tax Act, in sub-section (1), with effect from the 1st day of October, 2009,--

(a) in clause (c), for the words, figures and letter "Director under section 272A.", the words, figures and letter "Director under section 272A; or" shall be substituted;

(b) after clause (c), the following clause shall be inserted, namely:--

"(d) an order passed by an Assessing Officer under sub-section (3), of section 143 or section 147 in pursuance of the directions of the Dispute Resolution Panel or an order passed under section 154 in respect of such order.".

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