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Finance (No. 2) Act 2009

Section 76 - Amendment of Section 281b

In section 281B of the Income-tax Act, in sub-section (2), after the second proviso, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1988, namely:--

"Provided also that the period during which the proceedings for assessment or reassessment are stayed by an order or injunction of any court shall be excluded from the period specified in the first proviso.".

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