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**The Code on Social Security, 2020**

**Section 132 - Application of certain provisions of Income-tax act**

The provisions of the Second Schedule and the Third Schedule to the Income-tax Act, 1961 and the Income-tax (Certificate Proceedings) Rules, 1962, as in force from time to time, shall apply with necessary modifications as if the said provisions and the rules referred to the amount in arrears of the amount mentioned in section 129 of this Code instead of to the income-tax:

Provided that any reference in the said provisions and the rules to the assessee shall be construed as a reference to an employer or establishment, as the case may be.