

Source: sooperkanoon.com/act/32802

Finance Act 1969

Section 19 - Amendment of Section 216

In section 216 of the Income-tax Act, for clause (a), the following clause shall be substituted with effect from the first day of April, 1970, namely :-

"(a) under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (3A) of section 212 under-estimated the advance tax payable by him and thereby reduced the amount payable in either of the first two instalments; or".
