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Finance Act 2001

Section 92 - Amendment of Section 272a

In section 272A of the Income-tax Act,-

(a) in sub-section (1), for the words "a sum which shall not be less than five hundred rupees but which may extend to ten thousand rupees", the words "a sum of ten thousand rupees" shall be substituted with effect from the 1st day of June, 2001 ;

(b) in sub-section (2), after clause (h), the following clause shall be inserted with effect from the 1st day of April, 2002, namely :-

"(i) to furnish a statement as required by sub-section (2C) of section 192.".
