

FINANCE ACT, 1987

11 of 1987

[12th May, 1987]

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FINANCE ACT, 1987

11 of 1987

[12th May, 1987]

An Act to give effect to the financial proposals of the Central Government for the financial year 1987-88. Be it enacted by Parliament in the Thirty-eighth. Year of the Republic of India as follows :-

CHAPTER 1
PRELIMINARY

1. Short title and commencement :-

- (1) This Act may be called The Finance Act, 1987.
- (2) Save as otherwise provided in this Act. section 2 to Rule 93 shall be deemed to have come into force on the 1st day of April, 1987.

CHAPTER 2
RATES OF INCOME-TAX

2. Income-tax :-

- (1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 1987, income-tax shall be charged at the rates specified in Part I of the First Schedule.
- (2) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding six hundred rupees, in addition to total income, and the total income exceeds,-
 - (i) in a case to which the said Sub-Paragraphs I applies, eighteen thousand rupees, and
 - (ii) in a case to which the said Sub-Paragraph II applies, twelve thousand rupees, then,-
 - (a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net

agricultural income were comprised in the total income after,---

(i) in a case to which the said Sub-Paragraph I applies, the first eighteen thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, the first twelve thousand rupees, of the total income but without being liable to tax], only for the purpose of charging income-tax in respect of the total income: and

(b) the income-tax chargeable shall be calculated as follows:-

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased,-

(A) in a case to which the said Sub-Paragraph I applies, by a sum of eighteen thousand rupees; and

(B) in a case to which the said Sub-Paragraph II applies, by a sum of twelve thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be in the income-tax in respect of the total income.

(3) In cases to which the provisions of Chapter XII or Chapter XIIA or sub-section (1A) of Section 161 or Section 164 or Section 164A or Section 167A of the Income tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be.

(4) In cases in which tax has to be deducted under Sections 193, Section 194 OF THE INCOME TAX ACT, 1961 , Section 194A OF THE INCOME TAX ACT, 1961 , Section 194B OF THE INCOME TAX

ACT, 1961 , Section 194BB OF THE INCOME TAX ACT, 1961 , Section 194D OF THE INCOME TAX ACT, 1961 and Section 195 OF THE INCOME TAX ACT, 1961 at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule.

(5) Subject to the provisions of sub-section (6) in cases in which income-tax has to be calculated under the first proviso to sub-section (5) of Section 132 of the Income tax Act, 1961 or charged under sub-section (4) of Section 172 or sub-section (2) of Section 174 or Section 175 or sub-section (2) of Section 176 of the said Act or deducted under Section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so calculated, charged deducted or computed at the rate or rates specified in Part III of the First Schedule : Provided that in cases to which the provisions of Chapter XII or Chapter XIIA or sub-section (1A) of Section 161 or Section 164 or Section 164A or Section 167A of the Income tax Act, 1961 apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be.

(6) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income, exceeding six hundred rupees, in addition to total income and the total income exceeds,-

(i) in a case to which the said Sub-Paragraph I applies, eighteen thousand rupees, and

(ii) in a case to which the said Sub-Paragraph II applies, twelve thousand rupees, then, in calculating income-tax under the first proviso to sub-section (5) of Section 132 of the Income tax Act, 1961 or in charging income-tax under sub-section (2) of Section 174 or Section 175 or sub-section (2) of Section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,---

(a) the net agricultural income shall be taken into account in the manner provided in clause (b) that is to say, as if the net agricultural income were comprised in the total income after,-

(i) in a case to which the said Sub-Paragraph I applies, the first eighteen thousand rupees, and

(ii) in a case to which the said sub-paragraph II applies, the first twelve thousand rupees, of the total income but without being liable to tax], only for the purpose of calculating, charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so calculated, charged or computed as follows :---

(i) the total income and the net agricultural income shall be aggregated and, the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be; Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased,---

(A) in a case to which the said Sub-Paragraph I applies, by a sum of eighteen thousand rupees; and

(B) in a case to which the said Sub-Paragraph II applies, by a sum of twelve thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Sub-Paragraph I or, as the case may be, the said Sub-Paragraph II, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub- clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of . the total income.

(7) For the purposes of this section and the First Schedule.----

(a) "company in which the public are substantially interested" means a company within the meaning of clause (18) of Section 2 of

the Income tax Act, 1961 , and includes, a subsidiary of such company if the whole of the share capital of such subsidiary company has been held by the parent company or by its nominees throughout the previous year;

(b) "domestic company" means as Indian company, or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 1987. has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of Section 194 of that Act;

(c) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(d) "investment company" means a company whose gross total income (as defined in Section 80B of the Income tax Act, 1961) consists mainly of income which is chargeable under the heads "Interest on securities", "Income from house property", "Capital gains" and "Income from other sources";

(e) "net agricultural income", in relation to a person means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(f) "tax-free security" means any security of the Central Government issued or declared to be income-tax free, or any security of a State Government issued income-tax free, the income-tax whereon is payable by the State Government;

(g) "trading company" means a company whose business consists mainly in dealing in goods or merchandise manufactured, produced or processed by a person other than that company and whose income attributable to such business included in its gross total income (as defined in Section 80B of the Income tax Act, 1961) is not less than fifty one per cent of the amount of such gross total income;

(h) all other words and expressions used in this section or in the First Schedule but not defined in this sub-section and defined in the Income-tax Act. shall have the meanings, respectively,

assigned to them in that Act.

CHAPTER 3
DIRECT TAXES

3. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAX ACT, 1961. Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOMETAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAXACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAXACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAXACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961 ; CHAPTER 6- (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOMETAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A

OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

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Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAX ACT, 1961. Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;

Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961 ; CHAPTER 6-~~6~~ (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

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Amended the following sections of the Income-tax Act which are

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Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOMETAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOMETAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THEINCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961(omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OFTHE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

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7. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAX ACT, 1961. Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE

INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAXACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAXACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAXACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961 ; CHAPTER 6- (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAXACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOMETAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOMETAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT,

1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.)
Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF
THE INCOME TAX ACT, 1961(omitted); S.272DB OF THE INCOME
TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT,
1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section
285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE
INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME
TAX ACT, 1961 ; Eleventh Schedule; Section 74 made
consequential Amendments to certain Sections.

8. . :-

Amended the following sections of the Income-tax Act which are
being incorporated in the principal act and hence not printed
hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT,
1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A
OF THE INCOME TAX ACT, 1961. Section 27 OF THE INCOME TAX
ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ;
Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE
INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT,
1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF
THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME
TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ;
Section 48 OF THE INCOME TAX ACT, 1961 (subst.); Section 49
OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX
ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ;
Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE
INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT,
1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F
OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME
TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;
Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE
INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT,
1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.);
Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE
INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX
ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ;
Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G
OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME
TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ;
Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section
80U OF THE INCOME TAX ACT, 1961 ; CHAPTER 6-(omitted)
CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961

(omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

9. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAX ACT, 1961. Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX

ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAXACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THEINCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAXACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THEINCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT,1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961 ; CHAPTER 6-~~B~~(omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT,1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ;Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOMETAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT,1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THEINCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAXACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOMETAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOMETAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THEINCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961(omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE

INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

10. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THEINCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAXACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT,1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THEINCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAXACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THEINCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOMETAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAXACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OFTHE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ;Section 195A

OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

11. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAX ACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;

Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

12. . :-

Amended the following sections of the Income-tax Act which are

being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THEINCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAXACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT,1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THEINCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAXACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THEINCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOMETAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAXACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OFTHE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ;Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT,1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT,1961 (subst.);

Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

13. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAX ACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ;

Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S. 272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

14. :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAX ACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE

INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT,

1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.)
Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF
THE INCOME TAX ACT,1961 (omitted); S.272DB OF THE INCOME
TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT,
1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section
285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE
INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME
TAX ACT, 1961 ; Eleventh Schedule; Section 74 made
consequential Amendments to certain Sections.

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being incorporated in the principal act and hence not printed
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1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A
OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX
ACT, 1961 ; Section 32AB OF THEINCOME TAX ACT, 1961 ;
Section 33AB OF THE INCOME TAX ACT, 1961 ,Section 36 OF THE
INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT,
1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF
THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME
TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ;
Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49
OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX
ACT, 1961 (omitted); Section 53 OF THE INCOME TAXACT, 1961 ;
Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE
INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT,
1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F
OF THE INCOME TAX ACT,1961 ; Section 54G OF THE INCOME
TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;
Section 56 OF THE INCOME TAX ACT, 1961 ; Section57 OF THE
INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT,
1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.);
Section 72 OF THEINCOME TAX ACT, 1961 ; Section 74 OF THE
INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX
ACT, 1961 ; Section 80CC OF THE INCOME TAXACT, 1961 ;
Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section80G
OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME
TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ;
Section 80T OF THEINCOME TAX ACT, 1961 (omitted); Section
80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted)
CHAP. 11 (omitted); Section 115 OF THE INCOMETAX ACT, 1961

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16. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ;Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX

ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ;
Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE
INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT,
1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F
OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME
TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;
Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE
INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT,
1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.);
Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE
INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX
ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ;
Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G
OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME
TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ;
Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section
80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted)
CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961
(omitted); CHAPTER 12-A (containing) Section 115J OF THE
INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX
ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section
194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE
INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT,
1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A
OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE
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1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203
OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME
TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961
(subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.);
Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245B OF
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TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT,
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INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT,
1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.)
Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF
THE INCOME TAX ACT, 1961 (omitted); Section 272DB OF THE INCOME
TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT,
1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section
285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE

INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

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OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

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INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT,

1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.)
Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF
THE INCOME TAX ACT,1961 (omitted); S.272DB OF THE INCOME
TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT,
1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section
285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE
INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME
TAX ACT, 1961 ; Eleventh Schedule; Section 74 made
consequential Amendments to certain Sections.

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being incorporated in the principal act and hence not printed
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1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A
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ACT, 1961 ; Section 32AB OF THEINCOME TAX ACT, 1961 ;
Section 33AB OF THE INCOME TAX ACT, 1961 ,Section 36 OF THE
INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT,
1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF
THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME
TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ;
Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49
OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX
ACT, 1961 (omitted); Section 53 OF THE INCOME TAXACT, 1961 ;
Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE
INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT,
1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F
OF THE INCOME TAX ACT,1961 ; Section 54G OF THE INCOME
TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;
Section 56 OF THE INCOME TAX ACT, 1961 ; Section57 OF THE
INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT,
1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.);
Section 72 OF THEINCOME TAX ACT, 1961 ; Section 74 OF THE
INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX
ACT, 1961 ; Section 80CC OF THE INCOME TAXACT, 1961 ;
Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section80G
OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME
TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ;
Section 80T OF THEINCOME TAX ACT, 1961 (omitted); Section
80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted)
CHAP. 11 (omitted); Section 115 OF THE INCOMETAX ACT, 1961

(omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAXACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ;Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT,1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT,1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ;Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOMETAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT,1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

23. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ;Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX

ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ;
Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE
INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT,
1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F
OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME
TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;
Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE
INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT,
1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.);
Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE
INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX
ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ;
Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G
OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME
TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ;
Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section
80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted)
CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961
(omitted); CHAPTER 12-A (containing) Section 115J OF THE
INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX
ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section
194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE
INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT,
1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A
OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE
INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT,
1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203
OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME
TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961
(subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.);
Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245B OF
THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME
TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT,
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245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE
INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT,
1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.)
Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF
THE INCOME TAX ACT, 1961 (omitted); Section 272DB OF THE INCOME
TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT,
1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section
285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE

INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

24. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THEINCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAXACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT,1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THEINCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAXACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THEINCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOMETAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAXACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OFTHE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ;Section 195A

OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245B OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

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Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

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Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S. 272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

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285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE
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Section 72 OF THEINCOME TAX ACT, 1961 ; Section 74 OF THE
INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX
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INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT,

1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.)
Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF
THE INCOME TAX ACT,1961 (omitted); S.272DB OF THE INCOME
TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT,
1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section
285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE
INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME
TAX ACT, 1961 ; Eleventh Schedule; Section 74 made
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Section 33AB OF THE INCOME TAX ACT, 1961 ,Section 36 OF THE
INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT,
1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF
THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME
TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ;
Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49
OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX
ACT, 1961 (omitted); Section 53 OF THE INCOME TAXACT, 1961 ;
Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE
INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT,
1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F
OF THE INCOME TAX ACT,1961 ; Section 54G OF THE INCOME
TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;
Section 56 OF THE INCOME TAX ACT, 1961 ; Section57 OF THE
INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT,
1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.);
Section 72 OF THEINCOME TAX ACT, 1961 ; Section 74 OF THE
INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX
ACT, 1961 ; Section 80CC OF THE INCOME TAXACT, 1961 ;
Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section80G
OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME
TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ;
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80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted)
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1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F
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Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE
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TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ;
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80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted)
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(omitted); CHAPTER 12-A (containing) Section 115J OF THE
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INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT,

1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.)
Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF
THE INCOME TAX ACT,1961 (omitted); S.272DB OF THE INCOME
TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT,
1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section
285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE
INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME
TAX ACT, 1961 ; Eleventh Schedule; Section 74 made
consequential Amendments to certain Sections.

43. . :-

Amended the following sections of the Income-tax Act which are
being incorporated in the principal act and hence not printed
hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT,
1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A
OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX
ACT, 1961 ; Section 32AB OF THEINCOME TAX ACT, 1961 ;
Section 33AB OF THE INCOME TAX ACT, 1961 ,Section 36 OF THE
INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT,
1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF
THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME
TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ;
Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49
OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX
ACT, 1961 (omitted); Section 53 OF THE INCOME TAXACT, 1961 ;
Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE
INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT,
1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F
OF THE INCOME TAX ACT,1961 ; Section 54G OF THE INCOME
TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;
Section 56 OF THE INCOME TAX ACT, 1961 ; Section57 OF THE
INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT,
1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.);
Section 72 OF THEINCOME TAX ACT, 1961 ; Section 74 OF THE
INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX
ACT, 1961 ; Section 80CC OF THE INCOME TAXACT, 1961 ;
Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section80G
OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME
TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ;
Section 80T OF THEINCOME TAX ACT, 1961 (omitted); Section
80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted)
CHAP. 11 (omitted); Section 115 OF THE INCOMETAX ACT, 1961

(omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAXACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ;Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT,1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT,1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ;Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOMETAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT,1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

44. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THEINCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ;Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX

ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ;
Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE
INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT,
1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F
OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME
TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;
Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE
INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT,
1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.);
Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE
INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX
ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ;
Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G
OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME
TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ;
Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section
80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted)
CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961
(omitted); CHAPTER 12-A (containing) Section 115J OF THE
INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX
ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section
194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE
INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT,
1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A
OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE
INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT,
1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203
OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME
TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961
(subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.);
Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245B OF
THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME
TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT,
1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section
245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE
INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT,
1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.)
Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF
THE INCOME TAX ACT, 1961 (omitted); Section 272DB OF THE INCOME
TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT,
1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section
285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE

INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

45. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THEINCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAXACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT,1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THEINCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAXACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THEINCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOMETAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAXACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OFTHE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ;Section 195A

OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

46. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAX ACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;

Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

47. . :-

Amended the following sections of the Income-tax Act which are

being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THEINCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAXACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT,1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THEINCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAXACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THEINCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOMETAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAXACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OFTHE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ;Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT,1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT,1961 (subst.);

Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

48. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAX ACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ;

Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S. 272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

49. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAX ACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE

INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT,

1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.)
Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF
THE INCOME TAX ACT,1961 (omitted); S.272DB OF THE INCOME
TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT,
1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section
285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE
INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME
TAX ACT, 1961 ; Eleventh Schedule; Section 74 made
consequential Amendments to certain Sections.

50. . :-

Amended the following sections of the Income-tax Act which are
being incorporated in the principal act and hence not printed
hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT,
1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A
OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX
ACT, 1961 ; Section 32AB OF THEINCOME TAX ACT, 1961 ;
Section 33AB OF THE INCOME TAX ACT, 1961 ,Section 36 OF THE
INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT,
1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF
THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME
TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ;
Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49
OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX
ACT, 1961 (omitted); Section 53 OF THE INCOME TAXACT, 1961 ;
Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE
INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT,
1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F
OF THE INCOME TAX ACT,1961 ; Section 54G OF THE INCOME
TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;
Section 56 OF THE INCOME TAX ACT, 1961 ; Section57 OF THE
INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT,
1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.);
Section 72 OF THEINCOME TAX ACT, 1961 ; Section 74 OF THE
INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX
ACT, 1961 ; Section 80CC OF THE INCOME TAXACT, 1961 ;
Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section80G
OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME
TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ;
Section 80T OF THEINCOME TAX ACT, 1961 (omitted); Section
80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted)
CHAP. 11 (omitted); Section 115 OF THE INCOMETAX ACT, 1961

(omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAXACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ;Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT,1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT,1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ;Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOMETAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT,1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

51. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ;Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX

ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ;
Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE
INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT,
1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F
OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME
TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;
Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE
INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT,
1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.);
Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE
INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX
ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ;
Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G
OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME
TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ;
Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section
80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted)
CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961
(omitted); CHAPTER 12-A (containing) Section 115J OF THE
INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX
ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section
194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE
INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT,
1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A
OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE
INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT,
1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203
OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME
TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961
(subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.);
Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245B OF
THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME
TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT,
1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section
245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE
INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT,
1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.)
Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF
THE INCOME TAX ACT, 1961 (omitted); Section 272DB OF THE INCOME
TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT,
1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section
285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE

INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

52. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THEINCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAXACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT,1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THEINCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAXACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THEINCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOMETAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAXACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OFTHE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ;Section 195A

OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245B OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

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Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

54. . :-

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Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

55. . :-

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Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S. 272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

56. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAX ACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE

INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT,

1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.)
Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF
THE INCOME TAX ACT,1961 (omitted); S.272DB OF THE INCOME
TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT,
1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section
285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE
INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME
TAX ACT, 1961 ; Eleventh Schedule; Section 74 made
consequential Amendments to certain Sections.

57. . :-

Amended the following sections of the Income-tax Act which are
being incorporated in the principal act and hence not printed
hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT,
1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A
OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX
ACT, 1961 ; Section 32AB OF THEINCOME TAX ACT, 1961 ;
Section 33AB OF THE INCOME TAX ACT, 1961 ,Section 36 OF THE
INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT,
1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF
THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME
TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ;
Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49
OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX
ACT, 1961 (omitted); Section 53 OF THE INCOME TAXACT, 1961 ;
Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE
INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT,
1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F
OF THE INCOME TAX ACT,1961 ; Section 54G OF THE INCOME
TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;
Section 56 OF THE INCOME TAX ACT, 1961 ; Section57 OF THE
INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT,
1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.);
Section 72 OF THEINCOME TAX ACT, 1961 ; Section 74 OF THE
INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX
ACT, 1961 ; Section 80CC OF THE INCOME TAXACT, 1961 ;
Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section80G
OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME
TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ;
Section 80T OF THEINCOME TAX ACT, 1961 (omitted); Section
80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted)
CHAP. 11 (omitted); Section 115 OF THE INCOMETAX ACT, 1961

(omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAXACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ;Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT,1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT,1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ;Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOMETAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT,1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

58. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ;Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX

ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ;
Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE
INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT,
1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F
OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME
TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;
Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE
INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT,
1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.);
Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE
INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX
ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ;
Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G
OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME
TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ;
Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section
80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted)
CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961
(omitted); CHAPTER 12-A (containing) Section 115J OF THE
INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX
ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section
194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE
INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT,
1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A
OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE
INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT,
1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203
OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME
TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961
(subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.);
Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245B OF
THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME
TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT,
1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section
245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE
INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT,
1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.)
Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF
THE INCOME TAX ACT, 1961 (omitted); Section 272DB OF THE INCOME
TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT,
1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section
285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE

INCOMETAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

59. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAXACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THEINCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAXACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAXACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAXACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT,1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THEINCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAXACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THEINCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOMETAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAXACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OFTHE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ;Section 195A

OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

60. . :-

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61. . :-

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Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S.272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

62. . :-

Amended the following sections of the Income-tax Act which are being incorporated in the principal act and hence not printed hereat. Sections affected are, Section 2 OF THE INCOME TAX ACT, 1961 ; Section 10 OF THE INCOME TAX ACT, 1961 ; Section 10A OF THE INCOME TAX ACT, 1961 . Section 27 OF THE INCOME TAX ACT, 1961 ; Section 32AB OF THE INCOME TAX ACT, 1961 ; Section 33AB OF THE INCOME TAX ACT, 1961 ; Section 36 OF THE INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ;

Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT, 1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.) Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF THE INCOME TAX ACT, 1961 (omitted); S. 272DB OF THE INCOME TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT, 1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961 ; Section 285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE INCOME TAX ACT, 1961 (omitted); Section 293 OF THE INCOME TAX ACT, 1961 ; Eleventh Schedule; Section 74 made consequential Amendments to certain Sections.

63. . :-

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INCOME TAX ACT, 1961 ; Section 43B OF THE INCOME TAX ACT, 1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ; Section 48 OF THE INCOME TAX ACT, 1961 ; (subst.); Section 49 OF THE INCOME TAX ACT, 1961 ; Section 52 OF THE INCOME TAX ACT, 1961 (omitted); Section 53 OF THE INCOME TAX ACT, 1961 ; Section 54 OF THE INCOME TAX ACT, 1961 ; Section 54B OF THE INCOME TAX ACT, 1961 ; Section 54D OF THE INCOME TAX ACT, 1961 ; Section 54E OF THE INCOME TAX ACT, 1961 ; Section 54F OF THE INCOME TAX ACT, 1961 ; Section 54G OF THE INCOME TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ; Section 56 OF THE INCOME TAX ACT, 1961 ; Section 57 OF THE INCOME TAX ACT, 1961 ; Section 70 OF THE INCOME TAX ACT, 1961 ; Section 71 OF THE INCOME TAX ACT, 1961 (subst.); Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX ACT, 1961 ; Section 80CC OF THE INCOME TAX ACT, 1961 ; Section 80CCA OF THE INCOME TAX ACT, 1961 (ins.); Section 80G OF THE INCOME TAX ACT, 1961 ; Section 80O OF THE INCOME TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ; Section 80T OF THE INCOME TAX ACT, 1961 (omitted); Section 80U OF THE INCOME TAX ACT, 1961; CHAPTER 6-B (omitted) CHAP. 11 (omitted); Section 115 OF THE INCOME TAX ACT, 1961 (omitted); CHAPTER 12-A (containing) Section 115J OF THE INCOME TAX ACT, 1961 (ins.); Section 155 OF THE INCOME TAX ACT, 1961 ; Section 192 OF THE INCOME TAX ACT, 1961 ; Section 194 OF THE INCOME TAX ACT, 1961 ; Section 194A OF THE INCOME TAX ACT, 1961 ; Section 194D OF THE INCOME TAX ACT, 1961 ; Section 195 OF THE INCOME TAX ACT, 1961 ; Section 195A OF THE INCOME TAX ACT, 1961 (ins.); Section 197 OF THE INCOME TAX ACT, 1961 ; Section 199 OF THE INCOME TAX ACT, 1961 ; Section 202 OF THE INCOME TAX ACT, 1961 ; Section 203 OF THE INCOME TAX ACT, 1961 ; Section 203A OF THE INCOME TAX ACT, 1961 (ins.); Section 206 OF THE INCOME TAX ACT, 1961 (subst.); Section 245A OF THE INCOME TAX ACT, 1961 (subst.); Section 245B OF THE INCOME TAX ACT, 1961 ; Section 245BA OF THE INCOME TAX ACT, 1961 ; to Section 245BD OF THE INCOME TAX ACT, 1961 (ins.); Section 245C OF THE INCOME TAX ACT, 1961 ; Section 245D OF THE INCOME TAX ACT, 1961 ; Section 245E OF THE INCOME TAX ACT, 1961 ; Section 245F OF THE INCOME TAX ACT, 1961 ; Section 245H OF THE INCOME TAX ACT,

1961 ; Section 245HA OF THE INCOME TAX ACT, 1961 (ins.)
Section 245K OF THE INCOME TAX ACT, 1961 ; Section 245M OF
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TAX ACT, 1961 (ins.); Section 273B OF THE INCOME TAX ACT,
1961 ; Section 280ZA OF THE INCOME TAX ACT, 1961; Section
285 OF THE INCOME TAX ACT, 1961 and Section 286 OF THE
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1961 ; S.43BB OF THE INCOME TAX ACT, 1961 (ins.); S.43BBA OF
THE INCOME TAX ACT, 1961 (ins.); Section 45 OF THE INCOME
TAX ACT, 1961 ; Section 47 OF THE INCOME TAX ACT, 1961 ;
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OF THE INCOME TAX ACT,1961 ; Section 54G OF THE INCOME
TAX ACT, 1961 (ins.); Section 55 OF THE INCOME TAX ACT, 1961 ;
Section 56 OF THE INCOME TAX ACT, 1961 ; Section57 OF THE
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TAX ACT, 1961 ; Section 80RRA OF THE INCOME TAX ACT, 1961 ;
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Section 72 OF THE INCOME TAX ACT, 1961 ; Section 74 OF THE
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Section 72 OF THEINCOME TAX ACT, 1961 ; Section 74 OF THE
INCOME TAX ACT, 1961 (subst.); Section 80C OF THE INCOME TAX
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75. . :-

In S.2 of the Wealth-tax Act, 1957 (hereinafter referred to as the

Wealth-tax Act), in clause (m), the following Explanation shall be inserted at the end, with effect from the 1st day of April, 1988, namely:--- "Explanation.-- A building or part thereof referred to in clause (iii), clause (iiia) or clause (iiib) of Section 27 of the Income-tax Act shall be includible in the net wealth of the person who is deemed under the said clause to be the owner of that building or part thereof",---

75. Amendment of section 2 :-

In S.2 of the Wealth-tax Act, 1957 (hereinafter referred to as the Wealth-tax Act), in clause (m), the following Explanation shall be inserted at the end, with effect from the 1st day of April, 1988, namely:--- "Explanation.-- A building or part thereof referred to in clause (iii), clause (iiia) or clause (iiib) of Section 27 of the Income-tax Act shall be includible in the net wealth of the person who is deemed under the said clause to be the owner of that building or part thereof",---

76. Amendment of section 5 :-

In S.5 of the Wealth-tax Act, 1957, in sub-section (1), after clause (xxva), the following clause shall be inserted with effect from the 1st day of April, 1988 namely:--- "(xxvb) any deposits made under the National Savings Scheme referred to in Section 80CCA of the Income tax Act, 1961 ",

77. Substitution of new section for Section 22 A :-

For S.22A of the Wealth-tax Act, 1957, the following section shall be substituted with effect from the 1st day of June, 1987, namely :--- 22A. Definitions. - In this Chapter, unless the context otherwise requires,--- (a) "Bench" means a Bench of the Settlement Commission; (b) "case" means any proceeding under this Act for the assessment or re-assessment of any person in respect of any year or years, or by way of appeal or revision in connection with such assessment or re-assessment, which may be pending before any Wealth-tax authority on the date on which an application under sub-section (1)-of Section 22C is made : Provided that where any appeal or application for revision has been preferred after the expiry of the period specified for the filing of such appeal or application for revision under this Act and which has not been admitted, such appeal or revision shall not be deemed to be a proceeding pending within the meaning of this clause; (c) "Chairman" means the Chairman of the Settlement Commission; (d) "Member" means a Member of the Settlement Commission, and

includes the Chairman and a Vice-Chairman; (e) "Settlement commission" means the income-tax Settlement Commission constituted under Section 245B of the Income tax Act, 1961 ; (f) "Vice-Chairman" means a vice Chairman of the Settlement Commission; (g) "Wealth-tax authority" means an income-tax authority specified in Section 116 of the Income tax Act, 1961 who is treated as a Wealth-tax authority under Section 8 .

78. Amendment of Section 22B :-

In S.22B of the Wealth-tax Act, 1957, in sub-section (1), the brackets and words '(hereinafter in this Chapter referred to as "the Settlement Commission")' shall be omitted with effect from the 1st day of June, 1987.

79. Insertion of new sections 22BA to 22BD :-

After S.22B of the Wealth-tax Act, 1957, the following sections shall be inserted with effect from the 1st day of June, 1987, namely,--- "22BA, Jurisdiction and powers of Settlement Commission. --- (1) subject to the other provisions of this chapter, the jurisdiction, powers and authority of the Settlement Commission may be exercised by Benches thereof. (2) Subject to the other provisions of this section, a Bench shall be presided over by the Chairman or a Vice-Chairman and shall consist of two other Members. (3) The Bench for which the Chairman is the Presiding Officer shall be the principal Bench and the other Benches shall be known as additional Benches. (4) Notwithstanding anything contained in sub-sections (1) and (2), the Chairman may authorise the Vice-Chairman or other Member appointed to one Bench to discharge also the functions of the Vice-chairman or, as the case may be, other member of another Bench. (5) Notwithstanding anything contained in the foregoing provisions of this sections, and subject to any rules that may be made in this behalf, when one of the persons constituting a Bench (whether such person be the presiding officer or other Member of the Bench) as unable to discharge his functions owing to absence, illness or any other cause or in the event of the occurrence of any vacancy either in the office of the Presiding Officer or in the office of one or the other Members of the Bench, the remaining two persons may function as the Bench and if the Presiding Officer of the Bench is not one of the remaining two persons, the senior among the remaining persons, shall act as the Presiding Officer of the Bench: Provided that if at any stage of the hearing of any case or matter, it appears to the Presiding Officer that the case or matter is of such a nature that it ought to

be heard by a Bench consisting of three members, the case or matter may be referred by the presiding Officer of such Bench to the Chairman for transfer to such Bench as the Chairman may deem fit. (6) Subject to the other provisions of this Chapter, the places at which the principal Bench and the additional Benches shall ordinarily sit, shall be such as the Central Government may, by notification in the Official Gazette, specify. 22BB. Vice-Chairman to act as Chairman or to discharge his functions in certain circumstances. -(1) In the event of the occurrence of any vacancy in the office of the Chairman by reason of his death resignation or otherwise, the Vice-Chairman or, as the case may be, such one of the Vice-chairman as the Central Government may by notification in the official Gazette, authorise in this behalf, shall act as the Chairman until the date on which a new Chairman, appointed in accordance with the provisions of this Chapter to fill such vacancy, enters upon his office (2) When the Chairman is unable to discharge his functions owing to absence, illness or any other cause, the Vice-chairman or, as the case may be, such one of the Vice-Chairman as the Central government may, by notification in the Official Gazette, authorise in this behalf, shall discharge the functions of the Chairman until the date on which the Chairman resumes his duties. 22BC. Power of Chairman to transfer cases from one Bench to another. - On the application of the assessee or the Commissioner and after notice to them and after hearing such of them as may desire to be heard, or on his own motion without such notice, the Chairman may transfer any case pending before one Bench, for disposal, to another Bench, :i: 22. BD. Decision to be by majority.-- If the Members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority, but if the Members are equally divided, they shall state the point or points on which they differ, and make a reference' to the chairman who shall either hear' the point or points himself or refer the case for hearing on such point or points by one or more of the other Members of the Settlement Commission and such point or points shall ' be decided according to the opinion of the majority of the Members of the Settlement Commission who have heard the case, including those who first heard it".

80. Amendment of Section 22C :-

In S.22C of the Wealth-tax Act, 1957, with effect from the 1st day of June, 1987,---

(1) in sub-section (1), the following proviso shall be inserted at the end, namely :-- "Provided that no such application shall be made unless the assessee has, furnished the return of wealth which is or was required to furnish under any of the provisions of this Act"; (ii) for sub-sections (1B) and (1C) the following sub-sections shall be substituted, namely :-

"

(1B) Where the wealth disclosed in the application relates to only one previous year,-

(i) if the applicant has not furnished a return in respect of the net wealth of that year (whether or not an assessment has been made in respect of the net wealth of that year), then, except in a case covered by clause (iii), wealth-tax shall be calculated on the wealth disclosed in the application as if such wealth were the net wealth;

(ii) if the applicant has furnished a return in respect of the net wealth of that year (whether or not an assessment has been made in pursuance of such return), wealth-tax shall be calculated on the aggregate of the net wealth returned and the wealth disclosed in the application as if such aggregate were the net wealth;

(iii) if the proceeding pending before the wealth-tax authority is in the nature of a proceeding for re-assessment of the applicant under Section 17 or by way of appeal or revision in connection with such reassessment, and the applicant has not furnished a return in respect of the net wealth of that year in the course of such proceeding for re-assessment, wealth-tax shall be calculated on the aggregate of the net wealth as assessed in the earlier proceeding for assessment under Section 16 or Section 17 and the wealth disclosed in the application as if such aggregate were the net wealth.

(1C) The additional amount of wealth-tax payable in respect of the wealth disclosed in the application relating to the previous year referred to in sub-section (1B) shall be,---

(a) in a case referred to in clause (i) of that sub-section, the amount of wealth-tax calculated under that clause;

(b) in a case referred to in clause (ii) of that sub-section, the amount of wealth-tax calculated under that clause as reduced by the amount of wealth-tax calculated on the net wealth returned for that year; '

(c) in a case referred to in clause (iii) of that sub-section. the amount of wealth-tax calculated under that clause as reduced by the amount of wealth-tax calculated on the net wealth assessed in the earlier proceeding for assessment under Section 16 or Section 17 ".

81. Amendment of Section 22D :-

In S.22D of the Wealth-tax, Act, 1957, with effect from 1st day of June, 1987,---

(a) after I sub-section (4), the following sub-section shall be inserted, namely:- "(5) subject to the provisions of Section 22BA; the materials brought on record before the Settlement commission shall be considered by the Members of the .concerned Bench before passing any order under sub section (4) and, in relation to the passing of such order, the provisions of Section 22BD shall apply";

(b) in sub-section (6), for the, words "tax or penalty", the words "tax, penalty or interest" shall ,be substituted.

82. Amendment of Section 22E :-

In S.22E of the Wealth-tax Act, 1957, for the proviso, the following proviso shall be substituted with effect from the 1st day of June, 1987, namely:- "Provided that no proceeding shall be reopened by the Settlement Commission under this section if the period between the end of the assessment year to which such a proceeding relates and the date of application for settlement under Section 22C exceeds nine years".

83. Amendment of Section 22F :-

In S.22F of the Wealth-tax Act, 1957, sub-sections (5) and (6) shall be omitted with effect from the 1st day of June, 1987.

84. Amendment of Section 22H :-

In S.22H of the Wealth-tax Act, 1957, with effect from the 1st day of June, 1987,-

(a) in sub-section (1), the following proviso shall be inserted at the end, namely:- "Provided that no such immunity shall be granted by the Settlement Commission in cases where the proceedings for the prosecution for any such offence have been instituted before the date of receipt of the application under Section 22C";

(b) after sub-section (1), the following sub-section shall be inserted, namely:- "(1A) An immunity granted to a person under

sub-section (1) shall stand withdrawn if such person fails to pay any sum specified in the order of settlement passed under sub-section (4) of Section 22D within the time specified in such order or within such further time as may be allowed by the Settlement Commission, or fails to comply with any other condition subject to which the immunity was granted and thereupon the provisions of this Act shall apply as if such immunity had not been granted".

(c) in sub-section: (2), the words "has not complied with the conditions subject to which the immunity was granted or that such person" shall be omitted.

85. Insertion of new Section 22HA :-

After S.22H of the Wealth-tax Act, 1957, the following section shall be inserted with effect from the 1st day of June, 1987 namely:-
"22HA. Power of Settlement Commission to send a case back to the Wealth-tax Officer if the assessee does not co-operate.- (1) The Settlement Commission may, if it is of opinion that any person who made the application for settlement under Section 22C has not co-operated with the Settlement Commission in the proceedings before it, send the case back to the Wealth- tax Officer who shall thereupon dispose of the case in accordance with the provisions of this Act as if no application under Section 22C had been made. (2) For the purposes of sub-section (1), the Wealth-tax Officer shall be entitled to use all the materials and other information produced by the assessee before the Settlement Commission or the results of the inquiry held or evidence recorded by the Settlement Commission in the course of the proceedings before it as if such materials, information, inquiry and evidence had been produced before the Wealth-tax Officer or held or recorded by him in the course of the proceedings before him. (3) For the purposes of the time-limit under section 17A, Rule 32 and Rule 35 and for the purposes of payment of interest under Section 34A, in a case referred to in sub-section (1), the period commencing on from the date of the application to the Settlement commission under Section 22C and ending with the date of receipt by the Wealth-tax Officer of the order of the Settlement Commission sending the case back to the Wealth-tax Officer, shall be excluded".

86. Amendment of Section 22K :-

In S.22K of the Wealth-tax Act, 1957, with effect from the 1st day of June, 1987,-

(a) at the end of clause (ii), the word "or" shall be inserted;

(b) after clause (ii), the following clause shall be inserted, namely,-
"(iii) the case of any such person is sent back to the Wealth-tax Officer by the Settlement Commission under Section 22HA",

87. Omission of Section 22M :-

S.22M of the Wealth-tax Act, 1957 shall be omitted with effect from the 1st day of June. 1987.

88. Amendment of Section 31 :-

In S.31 of the Wealth-tax Act, 1957, in sub-section (2A)-

(a) in the opening portion

(i) for the words "the Board may", the words "the Commissioner may" shall be substituted

(ii) for the words "interest payable by an assessee" the words "interest paid or payable by an assessee" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of October, 1984;

(iii) for the words, "on the recommendation made by the Commissioner in this behalf, it is satisfied that", the words "he is satisfied that" shall be substituted;

(b) for clauses (i) and (ii), the following clauses shall be substituted and shall be deemed to have been substituted with effect from the 1st day of October, 1984, namely:-

"(i) payment of such amount has caused or would cause genuine hardship to the assessee;

(ii) default in the payment of the amount on which interest has been paid or was payable under the said sub-section was due to circumstances beyond the control of the assessee; and".

89. Amendment of Section 43 :-

In S.43 of the Wealth-tax Act, 1957, for the words "any assessment made", the words "any order made" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of March, 1987.

90. 90 :-

91. 91 :-

Amendments incorporated in the Gift-tax Act, 1958].

INDIRECT TAXES

92. 92 :-

Amendment incorporated in the Customs Tariff Act, 1975].

93. Auxiliary duties of customs :-

(1) In the case of goods mentioned in the First Schedule to the Customs Tariff Act, or in that Schedule as amended from time to time, there shall be levied and collected as an auxiliary duty of customs an amount equal to fifty per cent, of the value of the goods as determined in accordance with the provisions of Section 14 of the Customs Act, 1962 (hereinafter referred to as the Customs Act).

(2) Sub section (1) shall cease to have effect after the 31st day of March, 1988, except as respects things done or omitted to be done before such cesser; and Section 6 of the General Clauses Act, 1897 , shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

(3) The auxiliary duties of customs referred to in sub-section (1) shall be in addition to any duties of customs chargeable on such goods under the Customs Act, or any other law for the time being in force.

(4) The provisions of the Customs Act, and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the auxiliary duties of customs leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules and regulations, as the case may be.

94. 94 :-

Amendments incorporated in the Central Excises and Salt Act, 1944].

95. 95 :-

Amendments incorporated in the Central Excises and Tariff Act 1985]

96. Special duties of excise :-

(1) In the case of goods chargeable with a duty of excise under the Central Excises Act as amended from time to time read with any

notification for the time being in force issued by the Central Government in relation to the duty so chargeable (not being a notification providing for any exemption for giving credit with respect to, or reduction of duty of excise under the said Act on such goods equal to, any duty of excise under the said Act or the additional duty under Section 3 of the Customs Tariff Act, 1975 , already paid on the raw material or component parts used in the production or manufacture of such goods), there shall be levied and collected a special duty of excise equal to ten per cent. of the amount so chargeable on such goods.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1988 except as respects things done or omitted to be done before such cesser; and Section 6 of the General Clauses Act, 1897 , shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

(3) The special duties of excise referred to in sub-section (1) shall be in addition to any duties of excise chargeable on such goods under the Central Excises Act or any other law for the time being in force.

(4) The provisions of the Central Excises Act, and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be. apply in relation to the levy and collection of the special duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules, as the case may be.

97. 97 :-

Amendment incorporated in the Additional Duties of Exicse (Goods of Special Importance) Act 1957]

CHAPTER 5

FOREIGN EXCHANGE CONSERVATION (TRAVEL)TAX]

98. . :-

99. . :-

100. . :-

101. . :-

102. . :-

103. . :-

104. . :-

105. . :-

CHAPTER 6
MISCELLANEOUS

106. Amendment of Act 47 of 1974 :-

Amendments in the schedule to Oil Industry (Development) Act, 1974 , would be found incorporated in the said Act].

107. Amendment of Act 62 of 1986 :-

Incorporated in the Principal Act].

SCHEDULE 1
THE SCHEDULE

PART
INCOME-TAX

PART
RATES FOR DEDUCTION OF TAX AT SOURCE IN CERTAIN CASES

PART
3

PART
RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

SCHEDULE 2
THE SCHEDULE

(See Section 92) [Incorporated in the Act]

SCHEDULE 3
THE SCHEDULE

[See section 95] [Already incorporated in Principal Act Central Excise
Tariff' Act]

SCHEDULE 4
THE SCHEDULE

(See section 99) [Incorporated in the Additional Duties of Excise Act]