NOTIFICATION NO. 9102 (F. NO. 225/51/92-IT(A-II))] / S.O. 2675 , DATED 25-9-1992

In exercise of the powers conferred by sub-section (1) of section 44AA of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby notifies the profession of company secretary for the purpose of the said sub-section.

Explanation.-- In this notification, "company secretary" means a person who is a member of the Institute of Company Secretaries of India in practice within the meaning of sub-section (2) of section 2 of the Company Secretaries Act, 1980 (56 of 1980).

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