

**The Insolvency and Bankruptcy Code, 2016  
Schedules**

**Part-V Miscellaneous**

**The Third Schedule  
(See [section 247](#))**

**Amendment to the Income-Tax Act, 1961  
(43 of 1961)**

In sub-section (6) of section 178, after the words “for the time being in force”, the words and figures “except the provisions of the Insolvency and Bankruptcy Code, 2016” shall be inserted.

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