

Source: sooperkanoon.com/act/36323

Finance Act 1972

Section 33 - Amendment of Section 207

In section 207 of the Income-tax Act, in sub-section (1), for the words in the case of income other than income chargeable under the head "Capital gains", the following shall be substituted, namely :-

in the case of income other than -

- (a) OP1.5 in income chargeable under the head "Capital gains"; and
 - (b) income referred to in sub-clause (ix) of clause (24) of section 2..
-