

Source : sooperkanoon.com/act/36326/

Finance Act 1972

Section 36 - Amendment of Section 211

In section 211 of the Income-tax Act, in the Explanation below sub-section (1), for the words "by the capital gains", the words, brackets and figures "by the amount of capital gains and income referred to in sub-clause (ix) of clause (24) of section 2" shall be substituted.
