

Source : sooperkanoon.com/act/36342/

Finance Act 1972

Section 52 - Amendment of Sections 32 and 33a

In section 32 and 33A of the Gift-tax Act, 1958 (18 of 1958) (hereinafter referred to as the Gift-tax Act), for the words "nine per cent.", the words "twelve per cent." shall be substituted.
