

Source : [sooperkanoon.com/act/3834/](http://sooperkanoon.com/act/3834/)

**Finance Act 1994**

**Section 42 - Amendment of Section 197**

---

In section 197 of the Income-tax Act, in sub-section (1), after the figures and letter "194D", the figures and letter ", 194-I" shall be inserted with effect from the 1st day of June, 1994.

---

---