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## **Finance Act 1994**

### **Section 39 - Amendment of Section 194c**

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In section 194C of the Income-tax Act, the Explanation occurring below sub-section (2) shall be renumbered as Explanation II, and before Explanation II as so renumbered, the following Explanation shall be inserted, with effect from the 1st day, of June, 1994, namely :-

'Explanation I : For the purposes of sub-section (2), the expression "contractor" shall also include a contractor who is carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and the Government of a foreign State or a foreign enterprise or any association or body established outside India.'

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