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Finance Act 1994

Section 51 - Amendment of Section 2

In section 2 of the Wealth-tax Act, 1957 (27 of 1957) (hereinafter referred to as the Wealth-tax Act), -

(i) in clause (ea), in the Explanation, in clause (b), for the words "period of three years", the words "period of five years" shall be substituted with effect from the 1st day of April, 1995;

(ii) in clause (s), after the word "'Director'", the words and brackets "'Additional Director of Income-tax", "Additional Commissioner of Income-tax", "Additional Commissioner of Income-tax (Appeals)", "Deputy Director",' shall be inserted with effect from the 1st day of June, 1994.
