

Source: sooperkanoon.com/act/440657

Finance Act 1994

Section 56 - Amendment of Section 3 of Act 45 of 1974

Interest-Tax

In section 3 of the Interest-tax Act, 1974, in sub-section (3), with effect from the 1st day June, 1994, -

- (i) after the words "Income-tax Officer", the words "or Assistant Commissioner" shall be inserted;
 - (ii) for the words "Director of Inspection", the word "Director" shall be substituted;
 - (iii) for the words "Inspecting Assistant Commissioner", the words "Additional Commissioner of Income-tax or the Deputy Commissioner" shall be substituted.
-
-