

Source: sooperkanoon.com/act/41262

Finance Act, 2000

Section 12 - Amendment of Section 24

In section 24 of the Income-tax Act, in sub-section (2), in the second proviso, with effect from the 1st day of April, 2001,-

(i) for the figures, letters and words "1st day of April, 2001", the figures, letters and words "1st day of April, 2003" shall be substituted;

(ii) for the words "seventy-five thousand rupees", the words "one lakh rupees" shall be substituted.
