

Source: sooperkanoon.com/act/41311

Finance Act, 2000

Section 61 - Amendment of Section 194L

In section 194L of the Income-tax Act, after the proviso, the following proviso shall be inserted with effect from the 1st day of June, 2000, namely :-

"Provided further that no deduction shall be made under this section from any payment made on or after the 1st day of June, 2000."
