

Finance Act 2005

Section 4 - Amendment of Section 10

In section 10 of the Income tax Act, with effect from the 1st day of April, 2006,-

- (a) in clause (4), in sub-clause (ii), the second proviso shall be omitted;
 - (b) in clause (6BB), for the words, figures and letters "entered into after the 31st day of March, 2005", the words, figures and letters "entered into after the 30th day of September, 2005" shall be substituted;
 - (c) in clause (10D), in sub-clause (c), in the second proviso, for the words, brackets, figures and letter "Explanation to sub-section (2A) of section 88", the words, brackets, figures and letters "Explanation to sub-section (3) of section 80C or the Explanation to sub-section (2A) of section 88, as the case may be" shall be substituted;
 - (d) in clause (15), in sub-clause (iv), in item (fa), the words, figures and letters "before the 1st day of April, 2005" shall be omitted;
 - (e) in clause (15-4), in the proviso, for the words, figures and letters "the 1st day of April, 2005", the words, figures and letters "the 1st day of October, 2005" shall be substituted.
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