

Source : sooperkanoon.com/act/41950/

Finance Act 2005

Section 16 - Amendment of Section 49

In section 49 of the Income-tax Act, in sub-section (1), in clause (iii), in sub-clause (e), after the words, brackets, figures and letter "or clause (via)", the words, brackets, figures and letters "or clause (via) or clause (viaa)" shall be inserted.
