

Source: sooperkanoon.com/act/440740

Finance Act, 1992

Section 9 - Amendment of Section 23

In section 23 of the Income-tax Act, in sub-section (1), in clause (d) of the second proviso, after the figures, letters and words "31st day of March, 1982", the words, figures and letters "but before the 1st day of April, 1992" shall be inserted with effect from the 1st day of April, 1993.
