

Source: sooperkanoon.com/act/440778

Finance Act, 1992

Section 47 - Amendment of Section 80-ia

In section 80-IA of the Income-tax Act, in sub-section (12), for clause (f), the following clause shall be substituted, with effect from the 1st day of April, 1993, namely :-

'(f) "small-scale industrial undertaking" means an industrial undertaking which is, as on the last day of the previous year, regarded as a small-scale industrial undertaking under section 11B of the Industries (Development and Regulation) Act, 1951 (65 of 1951).'
