

Source: sooperkanoon.com/act/440786

Finance Act, 1992

Section 55 - Amendment of Section 115ab

In section 115AB of the Income-tax Act, in the sub-section (2), in clause (a), with effect from the 1st day of April, 1993, -

- (i) the words, brackets and figures "or sub-section (2) of section 48" shall be omitted;
 - (ii) after the word, figures and letter "Chapter VI-A", the words, figures, brackets and letter "and nothing contained in the provisions of the second proviso to section 48 shall apply to income referred to in clause (b) of sub-section (1)" shall be inserted.
-
-