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Finance Act, 1992

Section 94 - Amendment of Section 21

In section 21 of the Wealth-tax Act, after sub-section (5), and the Explanation thereunder, the following sub-section shall be inserted, with effect from the 1st day of April, 1993, namely :-

"(6) Nothing contained in this section shall apply to and in relation to any assessment for the assessment year commencing on the 1st day of April, 1993, or any subsequent assessment year."
