Finance Act, 1981

Section 17 - Amendment of Section 208

In section 208 of the Income-tax Act, in sub-section (2), for clause (c), the following clauses shall be substituted with effect from the 1st day of June, 1981, namely :-

"(c) in the case of a Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year exceeds Rs. 15,000 Rs. 12,000;

(d) in any other case Rs. 15,000.".
