

Source: sooperkanoon.com/act/45103

Finance Act, 1981

Section 23 - Amendment of Ninth Schedule

In the Ninth Schedule to the Income-tax Act, after item 32, the following item shall be inserted with effect from the 1st day of April, 1982, namely :-

"33. Electronic components and raw materials, computers and peripherals, communication equipment, process control, instrumentation, industrial and professional grade electronic equipment.".
