

Source: sooperkanoon.com/act/45111

Finance Act, 1981

Section 31 - Amendment of Section 41

In section 41 of the Wealth-tax Act, after sub-section (3), the following sub-section shall be inserted, namely :-

"(4) Where an association of persons referred to in section 21AA is dissolved, notices under this Act in respect of any matter relating to the association may be served on any person who was a member of the association immediately before its dissolution."
