

Source: sooperkanoon.com/act/45112

Finance Act, 1981

Section 32 - Amendment of Section 23

In section 23 of the Gift-tax Act, 1958 (18 of 1958) (hereinafter referred to as the Gift-tax Act), in sub-section (4), for the words "one hundred and twenty-five rupees", the words "two hundred rupees" shall be substituted with effect from the 1st day of June, 1981.
