Finance Act, 1984

Section 5 - Amendment of Section 33b

In section 33B of the Income-tax Act, before the Explanation, the following proviso shall be inserted with effect from the 1st day of April, 1985, namely :-

> "Provided that no deduction under this section shall be allowed in relation to the assessment year commencing on the 1st day of April, 1985 or any subsequent assessment year.".
