

Source: sooperkanoon.com/act/46114

Finance Act, 1984

Section 12 - Amendment of Section 80cc

In section 80CC of the Income-tax Act, in sub-section (3), for clause (c), the following clause shall be substituted, namely, -

"(c) the shares forming part of the issue are offered for subscription to the public and such offer for subscription is made by the company before the 1st day of April, 1987;"
