

Source: sooperkanoon.com/act/48696

Finance Act 2008

Section 8 - Amendment of Section 35d

In section 35D of the Income-tax Act, with effect from the 1st day of April, 2009,--

- (a) for the words industrial undertaking, wherever they occur, the word undertaking shall be substituted;
 - (b) for the words industrial unit, wherever they occur, the word unit shall be substituted.
-
-