

Source: sooperkanoon.com/act/443523

Finance Act 2007

Section 10 - Amendment of Section 13

In section 13 of the Income-tax Act, in sub-section (1), in clause (d), for sub-clause (iii), the following sub-clause shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1999, namely:--

"(iii) any shares in a company, other than--

(A) shares in a public sector company;

(B) shares prescribed as a form or mode of investment under clause (xii) of sub-section (5) of section 11,

are held by the trust or institution after the 30th day of November, 1983:".
