

Finance Act 2007

Section 144 - Amendment of Section 94 of Act 18 of 2005

In Chapter VII of the Finance Act, 2005, in section 94, with effect from the 1st day of June, 2007, --

(a) in clause (5), the words "and includes an office or establishment of the Central Government or the Government of a State" shall be omitted;

(b) in clause (8),--

(i) in sub-clause (a), in item (i), for the words "twenty-five thousand rupees", the words "fifty thousand rupees" shall be substituted;

(ii) in sub-clause (b), in item (i), for the words "twenty-five thousand rupees", the words "fifty thousand rupees" shall be substituted.
