

Source : sooperkanoon.com/act/49038/

Finance Act 2007

Section 59 - Amendment of Section 201

In section 201 of the Income-tax Act, in sub-section (1A), for the words "twelve per cent. per annum", the words "one per cent. for every month or part of a month" shall be substituted with effect from the 1st day of April, 2008.
