

**Finance Act 1965**

**Section 30 - Amendment of Section 104**

---

In section 104 of the Income tax Act, in sub section (1),

(i) for the word "super tax", the word "income tax" shall be substituted;

(ii) in clause (a), the word "and" shall be omitted;

(iii) for the brackets, letter and words "(b) thirty seven per cent. in the case of any other company", the following shall be substituted, namely :

"(b) thirty seven per cent. in the case of a trading company, and

(c) twenty five per cent. in the case of any other company".

---

---