

Source : sooperkanoon.com/act/49621/

Finance Act 1965

Section 64 - Amendment of Section 295

In section 295 of the Income tax Act, in clause (e) of sub section (2), after the words, brackets and figures "clause (i) of sub section (3) of section 87", the words, brackets, figures and letter "or clause (i) of sub section (4) of section 80A, as the case may be" shall be inserted.
