Finance Act, 1993

Section 4 - Amendment of Section 10a

In section 10A of the Income-tax Act, -

(a) in sub-section (2), for clause (i), the following clause shall be substituted with effect from the 1st day of April, 1994, namely :-

"(i) it has begun or begins to manufacture or produce articles or things during the previous year relevant to the assessment year -

(a) commencing on or after the 1st day of April, 1981, in any free trade zone; or

(b) commencing on or after the 1st day of April, 1994, in any electronic hardware technology park or, as the case may be, software technology park;";

(b) in sub-section (4), in clause (iii), after the word, figures and letter "section 80-I", the words, figures and letters "or section 80-IA" shall be inserted and shall be deemed to have inserted with effect from the 1st day of April, 1991;

(c) in the Explanation occurring at the end, after clause (iii), the following clauses shall be inserted with effect from the 1st day of April, 1994, namely :-

'(iv) "electronic hardware technology park" means any park set up in accordance with the Electronic Hardware Technology Park (EHTP) Scheme notified by the Government of India in the Ministry of Commerce;

(v) "software technology park" means any park set up in accordance with the Software Technology Park Scheme notified by the Government of India in the Ministry of Commerce;

(vi) "produce", in relation to articles or things referred to in clause (i) of sub-section (2), includes production of computer programmes;'.
