

Source: sooperkanoon.com/act/49657

Finance Act, 1993

Section 20 - Amendment of New Section 88b

In section 88B of the Income-tax Act, with effect from the 1st day of April, 1994, -

(a) for the words "fifty thousand rupees", the words "seventy-five thousand rupees" shall be substituted;

(b) for the words "ten per cent.", the words "twenty per cent." shall be substituted.
