

Source: sooperkanoon.com/act/4887

Finance Act 1973

Section 21 - Amendment of Act 18 of 1958

In section 5 of the Gift-tax Act, 1958, in clause (v) of sub-section (1), after the words "fund established", the words "or deemed to be established" shall be inserted with effect from the 1st day of April, 1974.
