

Source : sooperkanoon.com/act/63755/

Finance Act, 2012, (Central)

Section 109 - Amendment of Section 2

In section 2 of the Wealth-tax Act, 1957 (27 of 1957) (hereinafter referred to as the Wealth-tax Act), in clause (ea), in sub-clause (i), in item (1), for the words "five lakh rupees", the words "ten lakh rupees" shall be substituted with effect from the 1st day of April, 2013.