

Source: sooperkanoon.com/act/64149

Finance Act, 2011, (Central)

Section 3 - Amendment of Section 2

In section 2 of the Income-tax Act, in clause (15), in the second proviso, for the words "ten lakh rupees", the words "twenty-five lakh rupees" shall be substituted with effect from the 1st day of April, 2012.