

Source: sooperkanoon.com/act/5481

Finance Act 1999

Section 14 - Amendment of Section 33ac

In section 33AC of the Income-tax Act, in sub-section (3), in clause (c), for the words "sold or otherwise transferred", the words "sold or otherwise transferred, other than in any scheme of demerger" shall be substituted with effect from the 1st day of April, 2000.
