

Source : sooperkanoon.com/act/5535/

Finance Act 1999

Section 68 - Amendment of Section 180a

In section 180A of the Income-tax Act, for the words "during the previous year", the words, figures and letters "during the previous year relevant to the assessment year commencing on the 1st day of April, 2000 or earlier assessment years" shall be substituted with effect from the 1st day of April, 2000.
