

Source : [sooperkanoon.com/act/5549/](http://sooperkanoon.com/act/5549/)

**Finance Act 1999**

**Section 82 - Amendment of Section 234b**

---

In section 234B of the Income-tax Act, in sub-sections (1) and (3), for the words "two per cent. ", the words "one and one-half per cent. " shall be substituted with effect from the 1st day of June, 1999.

---

---