

Source: sooperkanoon.com/act/5550

Finance Act 1999

Section 83 - Amendment of Section 249

In section 249 of the Income-tax Act, in sub-section (1), after clause (iii), the following clause shall be inserted with effect from the 1st day of June, 1999, namely :-

"(iv) where the subject matter of an appeal is not covered under clauses (i), (ii) and (iii), two hundred fifty rupees. ".
