

**Finance Act, 1987**

**Section 27 - Amendment of Section 57**

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In section 57 of the Income-tax Act, after clause (i), the following clause shall be inserted with effect from the 1st day of April, 1988, namely :-

'(ia) in the case of income of the nature referred to in sub-clause (x) of clause (24) of section 2 which is chargeable to income-tax under the head "Income from other sources", deductions, so far as may be, in accordance with the provisions of clause (va) of sub-section (1) of section 36;'

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