Finance Act, 2003

Section 9 - Amendment of Section 10c

In section 10C of the Income-tax Act, after sub-section (6) and before the Explanation, the following proviso shall be inserted with effect from the 1st day of April, 2004, namely:--

> "Provided that no deduction under this section shall be allowed to any undertaking for the assessment year beginning on the 1st day of April, 2004 and subsequent years.".