

Source : [sooperkanoon.com/act/9234/](http://sooperkanoon.com/act/9234/)

**Finance Act, 2003**

**Section 11 - Amendment of Section 12**

---

In section 12 of the Income-tax Act, in sub-section (3), for the figures "2003", the figures "2004", shall be substituted and shall be deemed to have been substituted with effect from the 3rd day of February, 2001.

---

---