

Source: sooperkanoon.com/act/9275

Finance Act, 2003

Section 52 - Amendment of Section 115aca

In section 115ACA of the Income-tax Act, for the words "income by way of dividends", wherever they occur, the words, figures and letter "income by way of dividends, other than dividends referred to in section 115-O" shall be substituted with effect from the 1st day of April, 2004.
