

Source: sooperkanoon.com/act/9304

Finance Act, 2003

Section 81 - Amendment of Section 196a

In section 196A of the Income-tax Act, in sub-section (1), the following proviso shall be inserted, namely:-

"Provided that no deduction shall be made under this section from any such income credited or paid on or after the 1st day of April, 2003."
