SooperKanoon - India's Premier Online Legal Search (sooperkanoon.com)

Source : sooperkanoon.com/act/9307/

Finance Act, 2003

Section 84 - Amendment of Section 197

In section 197 of the Income-tax Act, in sub-section (1), with effect from the 1st day of June, 2003,--

(a) for the words "any income of any person", the words "any income of any person or sum payable to any person" shall be substituted;

(b) for the figures and letters "194A, 194D, 194H, 194-I, 194K, 194L", the figures and letters "194A, 194C, 194D, 194G, 194H, 194-I, 194J, 194K" shall be substituted.