

Finance Act 1976

Section 9 - Amendment of Section 37

In section 37 of the Income-tax Act, -

(a) in sub-section (2A), -

(i) in clause (i), for the words, figures and letter "section 33 or section 33A", the words, figures and letters "section 32A or section 33 or section 33A" shall be substituted;

(ii) in the Explanation, the words, brackets, figure and letter "and sub-section (2B)" shall be omitted with effect from the 1st day of April, 1977;

(b) sub-section (2B) shall be omitted with effect from the 1st day of April, 1977.
