

Source : sooperkanoon.com/act/13337/

Finance Act, 1986

Section 13 - Amendment of Section 55

In section 55 of the Income-tax Act, for the figures, letters and words "1st day of January, 1964", wherever they occur, the figures, letters and words "1st day of April, 1974" shall be substituted with effect from the 1st day of April, 1987.
