

Source : sooperkanoon.com/act/13339/

Finance Act, 1986

Section 15 - Amendment of Section 74

In section 74 of the Income-tax Act, in sub-section (1), in the proviso to clause (a), for the words "five thousand rupees", the words "ten thousand rupees" shall be substituted with effect from the 1st day of April, 1987.
