

Source: sooperkanoon.com/act/454490

Finance (No.2) Act, 2004

Section 32 - In

SECTION 8: Amendment of S.32 of the Income Tax Act, 1961), in sub-section (1), in clause (iia), in the first proviso, in clause (B), for the words "twenty-five per cent.", the words "ten per cent." shall be substituted with effect from the 1st day of April, 2005.