Finance (No.2) Act, 2004

Section 9 - Amendment of section 33AC: In

S.33AC of the Income Tax Act, 1961), in sub-section (1), after the second proviso, the following proviso shall be inserted with effect from the 1st day of April, 2005, namely- "Provided also that no deduction shall be allowed under this section for any assessment year commencing on or after the 1st day of April, 2005.".