

Source: sooperkanoon.com/act/454502

Finance (No.2) Act, 2004

Section 88 - In

SECTION 21: Amendment of S.88 of the Income Tax Act, 1961), in sub-section (2), in clause (xv), in sub-clause (c), after item (6), the following item shall be inserted with effect from the 1st day of April, 2005, namely- "(6A) the assessee's employer where such employer, is an authority or a board or a corporation or any other body established or constituted under a Central or State Act, or"