**Finance Act, 1963**

**Section 3 - ADDITIONAL SURCHARGE NOT TO BE TAKEN INTO ACCOUNT FOR PURPOSES OF DEDUCTION, ETC - Notwithstanding anything contained**

5) of section 2-of this Act, in calculating any relief, rebate or deduction in respect of income-tax payable on the total income of an assessee which includes any income on which no income-tax is payable or in respect of which a deduction of income-tax is admissible under any of the aforesaid provisions, no amount shall be taken of the additional surcharge.