

Source: sooperkanoon.com/act/249254

Finance Act, 1964

Section 53 - EXPENDITURE-TAX TO BE LEVIED FROM 1ST APRIL, 1964 - Notwithstanding anything contained in section 13 of the Finance

No. 2) Act, 1962-expenditure-tax shall be charged under the Expenditure-tax Act, 1957, for every financial year commencing on or after the 1st day of April, 1964, in respect of the expenditure incurred by an individual or Hindu undivided family.