

Source: sooperkanoon.com/act/454710

Finance Act, 1972

Section 59 - CERTAIN CASUAL AND NON-RECURRING RECEIPTS NOT TO BE INCLUDED IN THE TOTAL INCOME FOR THE ASSESSMENT YEAR 1972-73

3) of section 10 of the Income-tax Act-as it stood immediately before the 1st day of April, 1972, shall not be included.