

Source: sooperkanoon.com/act/249536

Finance Act, 1992

Section 94 - AMENDMENT OF SECTION 21 In section 21 of the Wealth-tax Act, after sub-section

5), and the Explanation thereunder, the following sub-section shall be inserted, with effect from the 1st day of April, 1993. namely :--- "(6) Nothing contained in this section shall apply to and-in relation to any assessment for the assessment year commencing on the 1st day of April, 1993 or any subsequent assessment year."