

Source: sooperkanoon.com/act/249629

Finance Act, 1995

Section 12 - AMENDMENT OF SECTION 43 In section 43 of the Income-tax Act, in clause

3), after the words "business or profession" the words "but does not include tea bushes or liverstock" and shall be deemed always to have been inserted with effect from the 1st day of April, 1962.