

Source: sooperkanoon.com/act/455157

Finance Act, 1997

Section 49 - AMENDMENT OF SECTION 195 -InSection 195 of the Income Tax Act-, in sub-section

1), after the first proviso, the following proviso shall be inserted with effect from the 1st day of June, 1997, namely :- "Provided further that no such deduction shall be made in respect of any dividends referred to inSection 115-0".