

Source: sooperkanoon.com/act/455159

Finance Act, 1997

Section 51 - AMENDMENT OF SECTION 196D -InSection 196-D of the Income Tax Act-, in sub-section

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