SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com

Source: sooperkanoon.com/act/455169

Finance Act, 1997

Section 61 - AMENDMENT OF SECTION 4 OF ACT 35 OF 1987 -InSection 4 of the Expenditure Tax Act, 1987-, in clause

a), after the proviso, the following proviso shall be inserted with effect from the 1st day of April, 1998, namely :- "Provided further that nothing in this clause shall apply in the case of a hotel referred to in clause (ii-a) of sub-section (5) ofSection 80-IA of the Income Tax Act, 1961 (43 of 1961)-during the period beginning on the 1st day of April, 1998 and ending on the 31st day of March, 2008.".

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com