

Source: sooperkanoon.com/act/249837

Finance Act, 1999

Section 44 - AMENDMENT OF SECTION 80-HHA -InSection 80HHA of the Income Tax Act-, in the Explanation, for clause

b), the following clause shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1978, namely :- "(b) an industrial undertaking shall be deemed to be a small-scale industrial undertaking which is, on the last day of the previous year, regarded as a small-scale industrial undertaking underSection 11B of the Industries (Development and Regulation) Act, 1951-(65 of 1951).".