

Source: sooperkanoon.com/act/455214

Finance Act, 2000

Section 14 - AMENDMENT OF SECTION 32 In Section 32 of the Income Tax Act, in sub-section

2), with effect from the 1st day of April, 2001,- (a) the first proviso shall be omitted; (b) in the existing second proviso, for the words "Provided further that", the words "Provided that" shall be substituted.