

Source: sooperkanoon.com/act/455217

Finance Act, 2000

Section 17 - AMENDMENT OF SECTION 35-D In Section 35-D of the Income Tax Act, in subsection

3), in the Explanation, in clause (c), in sub-clause (i), for the words, brackets and figures "which is for the time being approved by the Central Government for the purposes of clause (viii) of sub-section (1) of Section 36", the words, brackets and figures "which is eligible for deduction under clause (viii) of sub-section (1) of Section 36" shall be substituted.