

Source: sooperkanoon.com/act/455225

Finance Act, 2000

Section 25 - AMENDMENT OF SECTION 54-EA In Section 54-EA of the Income Tax Act, in subsection

1), after the words "transfer of a long-term capital asset", the words, figures and letters "before the 1st day of April, 2000" shall be inserted with effect from the 1st day of April, 2001.