

Source: sooperkanoon.com/act/455226

Finance Act, 2000

Section 26 - AMENDMENT OF SECTION 54-EB In Section 54-EB 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.