

Source: sooperkanoon.com/act/455260

Finance Act, 2000

Section 61 - AMENDMENT OF SECTION 194-L In Section 194-L of the Income Tax Act, after the proviso, the following proviso shall be

SECTION 61: AMENDMENT OF SECTION 194-L In Section 194-L of the Income Tax Act, after the proviso, the following proviso shall be inserted with effect from the 1st day of June, 2000, namely: "Provided further that no deduction shall be made under this section from any payment made on or after the 1st day of June, 2000."