

Source: sooperkanoon.com/act/455331

Finance Act, 2001

Section 8 - INSERTION OF NEW SECTION 10BB After S.10B of the Income-tax Act-, the following section shall be inserted and shall be

10 of 2000), shall be construed as if for the words "computer programmes", the words "computer programmes or processing or management of electronic data" had been substituted in that section.'