

Source: sooperkanoon.com/act/455374

Finance Act, 2001

Section 51 - AMENDMENT OF SECTION 115AB Insection 115AB of the Income-tax Act-, in the Explanation, in clause

a), for the words "Central Government", the words and figures "Securities and Exchange Board of India, established under the Securities and Exchange Board of India Act, 1992 (15 of 1992)," shall be substituted with effect from the 1st day of June, 2001.