

Source: [sooperkanoon.com/act/455381](http://sooperkanoon.com/act/455381)

**Finance Act, 2001**

**Section 58 - AMENDMENT OF SECTION 115S Insection 115S of the Income-tax Act-, for the words "one and one-half percent", the words**

SECTION 58: AMENDMENT OF SECTION 115S Insection 115S of the Income-tax Act-, for the words "one and one-half percent", the words "one and one-fourth per cent" shall be substituted with effect from the 1st day of June, 2001.