

Source: sooperkanoon.com/act/455410

Finance Act, 2001

Section 87 - AMENDMENT OF SECTION 271A Insection 271A of the Income-tax Act-, for the words "a sum which shall not be less than two

SECTION 87: AMENDMENT OF SECTION 271A Insection 271A of the Income-tax Act-, for the words "a sum which shall not be less than two thousand rupees but which may extend to one hundred thousand rupees", the words "a sum of twenty-five thousand rupees" shall be substituted with effect from the 1st day of June, 2001.