

Source: sooperkanoon.com/act/250242

Finance Act, 2002

Section 44 - AMENDMENT OF SECTION 113 -InSection 113 of the Income Tax Act-, the following proviso shall be inserted with effect

SECTION 44: AMENDMENT OF SECTION 113 -InSection 113 of the Income Tax Act-, the following proviso shall be inserted with effect from the 1st day of June, 2002, namely:- "Provided that the tax chargeable under this section shall be increased by a surcharge, if any, levied by any Central Act and applicable in the assessment year relevant to the previous year in which the search is initiated underSection 132-or the requisition is made underSection 132-A-".