

Source: sooperkanoon.com/act/250244

Finance Act, 2002

Section 46 - AMENDMENT OF SECTION 115-AC -InSection 115-AC of the Income Tax Act-,

a) the words, figures and letter "other than dividends referred to inSection 115-O-", wherever they occur, shall be omitted with effect from the 1st day of April, 2003; (b) in sub-section (1), in clause (b),- (i) in sub-clause (iii), for the word "re-issued", the words "issued or reissued" shall be substituted; (ii) sub-clause (iv) shall be omitted.