

Source: sooperkanoon.com/act/250371

Finance Act, 2003

Section 9 - AMENDMENT OF SECTION 10C In section 10C of the Income tax Act-, after sub-section

6) and before the Explanation, the following proviso shall be inserted with effect from the 1st day of April, 2004, namely :- "Provided that no deduction under this section shall be allowed to any undertaking for the assessment year beginning on the 1st day of April, 2004 and subsequent years."