

Source: sooperkanoon.com/act/455480

Finance Act, 2005

Section 11 - Amendment of Section 35-DDA: In Section 35-DDA of the Income Tax Act, in sub-section

1), for the words "at the time of his voluntary retirement", the words "in connection with his voluntary retirement" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2004.