

Source: sooperkanoon.com/act/455500

Finance Act, 2005

Section 112 - In Section 112 of the Income Tax Act, in sub- section

SECTION 33: Amendment of 1), in the proviso occurring below clause (d), after the words "being listed securities or unit", the words "or zero coupon bond" shall be inserted with effect from the 1st day of April, 2006.