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Finance Act, 2007

Section 13 - In section 13 of the Income-tax Act, in sub-section

SECTION 10: Amendment of 1), in clause (d), for sub-clause (iii), the following sub-clause shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1999, namely- "(iii) any shares in a company, other than-- (A) shares in a public sector company; (B) shares prescribed as a form or mode of investment under clause (xii) of sub-section (5) of section 11, are held by the trust or institution after the 30th day of November, 1983:".