

Source: sooperkanoon.com/act/455800

Finance Act, 2007

Section 144 - Amendment of section 94 of Act 18 of 2005: In Chapter VII of the Finance Act, 2005, in section 94, with effect from the

a) in clause (5), the words "and includes an office or establishment of the Central Government or the Government of a State" shall be omitted; (b) in clause (8),-- (i) in sub-clause (a), in item (i), for the words "twenty-five thousand rupees", the words "fifty thousand rupees" shall be substituted; (ii) in sub-clause (b), in item (i), for the words "twenty-five thousand rupees", the words "fifty thousand rupees" shall be substituted