

Source: sooperkanoon.com/act/14938

Finance Act 1968

Section 23 - Amendment of Section 280c

In section 280C of the Income-tax Act, -

(a) in sub-section (1), for the words "Where any Central Act enacts", the words, figures and letters "Where, in relation to any assessment year, not being an assessment year commencing on or after the 1st day of April, 1969, any Central Act enacts" shall be substituted;

(b) in clause (ii) of sub-section (2), after the words "or any subsequent assessment year", the words, figures and letters "not being an assessment year commencing on or after the 1st day of April, 1969" shall be inserted.
