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Finance Act,1990

Section 5 - Amendment of Section 10

In section 10 of the Income-tax Act, in clause (15), -

(i) in sub-clause (iv), in item (i), after the words "State Government", the words "or a public sector company" shall be inserted with effect from the 1st day of April, 1991;

(ii) after sub-clause (iv), the following sub-clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely :-

"(v) interest on securities held by the Registrar, Supreme Court, in Reserve Bank's SGL Account No. SL/DH 048;"
