

Source: sooperkanoon.com/act/17198

Finance Act,1990

Section 8 - Amendment of Section 32ab

In section 32AB of the Income-tax Act, in sub-section (1), after the first proviso, the following proviso shall be inserted, namely :-

"Provided further that no such deduction shall be allowed in relation to the assessment year commencing on the 1st day of April, 1991, or any subsequent assessment year."
