

Source: sooperkanoon.com/act/17215

Finance Act,1990

Section 25 - Amendment of Section 80L

In section 80L of the Income-tax Act, in sub-section (1), the following Explanation shall be inserted at the end, namely :-

'Explanation : For the purposes of this sub-section, the expression "security" means a Government security as defined in clause (2) of section 2 of the Public Debt Act, 1944 (18 of 1944).'
