

Finance Act, 2010

Section 37 - Amendment of Section 194c

In section 194C of the Income-tax Act, in sub-section (5), with effect from the 1st day of July, 2010 --

(a) for the words "twenty thousand rupees", the words "thirty thousand rupees" shall be substituted;

(b) in the proviso, for the words "fifty thousand rupees", the words "seventy-five thousand rupees" shall be substituted.
