

Source: sooperkanoon.com/act/18776

Finance (No. 2) Act, 2004

Section 8 - Amendment of Section 32

In section 32 of the Income-tax Act, in sub-section (1), in clause (iia), in the first proviso, in clause (B), for the words "twenty-five per cent.", the words "ten per cent." shall be substituted with effect from the 1st day of April, 2005.
