

Source: sooperkanoon.com/act/19246

Finance Act, 1995

Section 7 - Amendment of Section 32

In section 32 of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1996, -

- (a) the first proviso shall be omitted;
 - (b) in the second proviso, the word "further" shall be omitted;
 - (c) in the third proviso, for the word "also", the word "further" shall be substituted.
-
-