

Source: sooperkanoon.com/act/19252

Finance Act, 1995

Section 13 - Amendment of Section 44ab

In section 44AB of the Income-tax Act, with effect from the 1st day of July, 1995, -

- (a) for the words "obtain before", the words "furnish by" shall be substituted;
 - (b) in the first proviso, the words, figures and letters "section 44AC or" shall be omitted;
 - (c) in the second proviso, for the words "obtains before", the words "furnishes by" shall be substituted.
-
-