

Source: [sooperkanoon.com/act/19789](http://sooperkanoon.com/act/19789)

**Finance Act, 1983**

**Section 12 - Amendment of Section 35**

---

In section 35 of the Income-tax Act, in sub-section (2A), after the words "pays any sum" the brackets and words "(being any sum paid with a specified direction that the sum shall not be used for the acquisition of any land or building or construction of any building)" shall be inserted with effect from the 1st day of April, 1984.

---

---