

Source: sooperkanoon.com/act/25814

Finance (No. 2) Act, 1998

Section 54 - Amendment of Section 255

In section 255 of the Income-tax Act, in sub-section (3), for the words "does not exceed one hundred thousand rupees", the words "does not exceed five hundred thousand rupees" shall be substituted with effect from the 1st day of October, 1998.
