

Source: sooperkanoon.com/act/31478

Finance (No. 2) Act, 1980

Section 4 - Amendment of Section 10

In section 10 of the Income-tax Act, after clause (23A), the following clause shall be inserted and shall be deemed always to have been inserted, namely :-

"(23AA) any income received by any person on behalf of any Regimental Fund or Non-Public Fund established by the armed forces of the Union for the welfare of the past and present members of such forces or their dependants;".
