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Finance Act 1975

Section 19 - Amendment of Section 172

In section 172 of the Income-tax Act, with effect from the 1st day of June, 1975, -

(a) in sub-section (1), the words, "unless the Income-tax Officer is satisfied that there is an agent of the non-resident from whom the tax will be recoverable under the other provisions of this Act" shall be omitted;

(b) in sub-section (2), for the words "one-sixth", the words "seven and a half per cent." shall be substituted.
