

**Tax on interest on National Savings Certificates (First Issue).**

**112A.** Omitted by the Finance Act, 1988, w.e.f. 1-4-1989. Original section 112A was inserted by the Finance (No. 2) Act, 1965, w.e.f. 11-9-1965 and later on amended by the Finance Act, 1966, w.e.f. 1-4-1966, Finance (No. 2) Act, 1967, w.e.f. 1-4-1968, Taxation Laws (Amendment) Act, 1970, w.r.e.f. 1-4-1968/1969 and Finance Act, 1973, w.r.e.f. 1-4-1972.