

Section - 104, Income-tax Act, 1961-2018

CHAPTER XI

ADDITIONAL INCOME-TAX ON UNDISTRIBUTED PROFITS

[Chapter XI omitted by the Finance Act, 1987, w.e.f. 1-4-1988. While sections 95 to 103 were omitted by the Finance Act, 1965, w.e.f. 1-4-1965, sections 104 to 109 were omitted by the Finance Act, 1987, w.e.f. 1-4-1988.]

Income-tax on undistributed income of certain companies.

104. *[Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.]*

Section - 105, Income-tax Act, 1961-2018

Special provisions for certain companies.

105. *[Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.]*

Section - 106, Income-tax Act, 1961-2018

Period of limitation for making orders under [section 104](#).

106. *[Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.]*

Section - 107, Income-tax Act, 1961-2018

Approval of Inspecting Assistant Commissioner for orders under [section 104](#).

107. *[Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.]*

Section - 107A, Income-tax Act, 1961-2018

Reduction of minimum distribution in certain cases.

107A. *[Omitted by the Finance Act, 1987, w.e.f. 1-4-1988. Original section was inserted by the Finance Act, 1964, w.e.f. 1-4-1964.]*

Section - 108, Income-tax Act, 1961-2018

Savings for company in which public are substantially interested.

108. *[Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.]*

Section - 109, Income-tax Act, 1961-2018

"Distributable income", "investment company" and "statutory percentage" defined.

109. *[Omitted by the Finance Act, 1987, w.e.f. 1-4-1988.]*