

Finance Act 1972

Section 19 - Amendment of Section 80j

In section 80J of the Income-tax Act, with effect from the 1st day of April, 1973, -

(a) in sub-section (1), for the brackets, words, figures and letters "(reduced by the aggregate of the deductions, if any, admissible to the assessee under section 80H and section 80-I)", the brackets, words, figures and letter "(reduced by the deduction, if any, admissible to the assessee under section 80H)" shall be substituted;

(b) in sub-section (3), the word, figures and letter ", section 80-I" shall be omitted.
