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Finance Act 1972

Section 20 - Amendment of Section 80I

In section 80L of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1973, -

- (a) in clause (vii), the word "or" at the end shall be omitted;
 - (b) in clause (viii), for the words, "member of the society,", the words "member of the society; or" shall be substituted;
 - (c) after clause (viii), the following clause shall be inserted, namely :-
 - "(ix) dividends from any co-operative society,".
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