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Finance Act 1994

Section 20 - Amendment of Section 64

In section 64 of the Income-tax Act, in sub-section (1A), in the opening portion, after the words "arises or accrues to his minor child", the words, figures and letter ", not being a minor child suffering from any disability of the nature specified in section 80U" shall be inserted with effect from the 1st day of April, 1995.
