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**Finance Act 1994**

**Section 53 - Amendment of Section 46**

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In section 46 of the Wealth-tax Act, in sub-section (4), after the words "every rule made under this Act", the words, brackets, figures and letter "and the rules of procedure framed by the Settlement Commission under sub-section (7) of section 22F" shall be inserted with effect from the 1st day of June, 1994.

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