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Finance Act 1994

Section 30 - Amendment of Section 88b

In section 88B of the Income-tax Act, with effect from the 1st day of April, 1995, -

(a) for the words "seventy-five thousand rupees", the words "one hundred thousand rupees" shall be substituted;

(b) for the words "twenty per cent.", the words "forty per cent." shall be substituted.
