

Finance Act 1994

Section 50 - Consequential Amendments

The following amendments (being consequential in nature) shall be made in the Income-tax Act, -

(a) in section 44AB, in the Explanation, in clause (ii), in sub-clause (a), for the figures, letters and words "31st day of December", the figures, letters and words "30th day of November" shall be substituted;

(b) in section 80CC, in sub-section (1), -

(i) in clause (b), the word "or", occurring at the end, shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1978;

(ii) clause (c) shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1978;

(c) in section 80CCA, in sub-section (1), -

(i) in clause (b), the word "or", occurring at the end, shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1988;

(ii) clause (c) shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1988;

(d) in section 80CCB, in sub-section (1), -

(i) in clause (b), the word "or", occurring at the end, shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1991;

(ii) clause (c) shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1991;

(e) in section 80D, in sub-section (2), clause (c) shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1987;

(f) in section 80L, in sub-section (1), -

(i) in clause (b), the word "or", occurring at the end, shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1968;

(ii) clause (c) shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1968;

(g) in section 88, in sub-section (1), -

(i) in clause (b), the word "or", occurring at the end, shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1991;

(ii) clause (c) shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1991;

(h) in section 88A, in sub-section (1), -

(i) in clause (b), the word "or", occurring at the end, shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1991;

(ii) clause (c) shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1991.