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Finance Act 1974

Section 7 - Amendment of Section 80mm

In section 80MM of the Income-tax Act, with effect from the 1st day of April, 1975, -

(a) in sub-section (1), the words and brackets "or a person (other than a company) who is resident in India" shall be omitted;

(b) sub-section (2A) shall be omitted.
