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Finance Act, 1989

Section 18 - Amendment of Section 115b

In section 115B of the Income-tax Act, [as amended by section 31 of the Finance Act, 1988 (26 of 1988)], in sub-section (2), with effect from the 1st day of April, 1990, -

(a) for the words, figures and letters "the previous year relevant to the assessment year commencing on the 1st day of April, 1989", the words, figures and letters "the previous years relevant to the assessment years commencing on the 1st day of April, 1989 and the 1st day of April, 1990" shall be substituted;

(b) in the proviso, for the words "previous year", the words "previous years" shall be substituted.
