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Finance Act, 2000

Section 14 - Amendment of Section 32

In section 32 of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 2001,-

(a) the first proviso shall be omitted;

(b) in the existing second proviso, for the words "Provided further that", the words "Provided that" shall be substituted.
