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Finance Act, 2000

Section 19 - Amendment of Section 43

In section 43 of the Income-tax Act, in clause (6),-

(a) in Explanation 2A, for the words "book value of the assets", the words "written down value of the assets" shall be substituted;

(b) in Explanation 2B,-

(i) for the words "value of the assets as appearing in the books of account", the words "written down value of the transferred assets as appearing in the books of account" shall be substituted;

(ii) the proviso shall be omitted.
