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Finance Act, 2000

Section 20 - Amendment of Section 43b

In section 43B of the Income-tax Act, in Explanation 4, in clause (c), for the words, brackets and figures "approved by the Central Government under clause (viii) of sub-section (1) of section 36", the words, brackets and figures "eligible for deduction under clause (viii) of sub-section (1) of section 36" shall be substituted.
