

**Finance Act, 2000**

**Section 38 - Amendment of Section 80-ia**

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In section 80-IA of the Income-tax Act,-

(a) in sub-section (3), for the words "any industrial undertaking", the words, brackets and figures "an industrial undertaking referred to in clause (iv) of sub-section (4)" shall be substituted;

(b) in sub-section (4), in clause (i), in the Explanation, for clause (c), the following clause shall be substituted with effect from the 1st day of April, 2001, namely:-

"(c) a water supply project, water treatment system, irrigation project, sanitation and sewerage system or solid waste management system;"

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