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Finance Act, 2000

Section 45 - Amendment of Section 87

In section 87 of the Income-tax Act, with effect from the 1st day of April, 2001,-

- (a) in sub-section (1), for the word, figures and letter "and 88B", the figures, letters and word "88B and 88C" shall be substituted;
 - (b) in sub-section (2), after the words, figures and letter "or section 88B", the words, figures and letter "or section 88C" shall be inserted.
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