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Finance Act, 2000

Section 60 - Amendment of Section 194a

In section 194A of the Income-tax Act, in sub-section (3), in clause (i),-

(a) for the words "two thousand five hundred rupees", the words "five thousand rupees" shall be substituted with effect from the 1st day of June, 2000;

(b) in the proviso, in clause (c), for the words "for residential purposes", the words, brackets and figures "for residential purposes and which is eligible for deduction under clause (viii) of sub-section (1) of section 36" shall be substituted.
