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Finance Act, 2000

Section 74 - Amendment of Section 31

In section 31 of the Wealth-tax Act, with effect from the 1st day of June, 2000,-

(a) in sub-section (2), in the first proviso, after the words and figures "where as a result of an order under section 23," the words, figures and letter "or section 23A," shall be inserted;

(b) in sub-section (6), after the words and figures "an appeal under section 23", the words, figures and letter "or section 23A" shall be inserted.
