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Finance Act 2005

Section 38 - Amendment of Section 119

In section 119 of the Income-tax Act, in sub-section (2), in clause (a), with effect from the 1st day of April, 2006,--

(i) for the word, figures and letters "sections 115P, 115S", the word, figures and letters "sections 115P, 115S, 115WD, 115WE, 115WF, 115WG, 115WH, 115WJ, 115WK" shall be substituted;

(ii) for the words "any class of incomes", the words "any class of incomes or fringe benefits" shall be substituted.
