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Finance Act, 1992

Section 20 - Amendment of Section 44ab

In section 44AB of the Income-tax Act, in the proviso, for the words "Provided that", the following shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1985, namely :-

"Provided that this section shall not apply to the person, who derives income of the nature referred to in section 44AC or section 44B or section 44BB or section 44BBA or section 44BBB, on and from the 1st day of April, 1985 or, as the case may be, the date on which the relevant section came into force, whichever is later :

Provided further that".
