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**Finance Act, 1992**

**Section 25 - Amendment of Section 49**

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In section 49 of the Income-tax Act, in sub-section (1), in clause (iii), in sub-clause (e), after the word, brackets and figures "clause (vi)", the words, brackets, figures and letter "or clause (via)" shall be inserted with effect from the 1st day of April, 1993.

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