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Finance Act, 1992

Section 45 - Amendment of Section 80dd

In section 80DD of the Income-tax Act, with effect from the 1st day of April, 1993, -

(a) in sub-section (1), -

(i) the brackets and figure "(1)" shall be omitted;

(ii) for the words "six thousand rupees", the words "twelve thousand rupees" shall be substituted;

(b) sub-section (2) shall be omitted.
