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Finance Act, 1981

Section 9 - Amendment of Section 80d

In section 80D of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 1982, -

- (a) in clause (i), for the words "two thousand four hundred rupees", the words "four thousand eight hundred rupees" shall be substituted;
 - (b) in clause (ii), for the words "six hundred rupees", the words "one thousand two hundred rupees" shall be substituted;
 - (c) the words "as reduced, in either case, by an amount equal to the income, if any, of the handicapped dependant in respect of the previous year : " shall be omitted;
 - (d) the proviso shall be omitted.
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