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Finance Act, 1981

Section 12 - Amendment of Section 80qq

In section 80QQ of the Income-tax Act, -

(a) in sub-section (1), for the words "nine assessment years", the words "fourteen assessment years" shall be substituted;

(b) in sub-section (2), -

(i) for the words, figures and letters "section 80HHA or", the words, figures and letter "section 80HHA or section 80-I or" shall be substituted;

(ii) for the words, figures and letter "section 80J and", the words, figures and letter "section 80-I, section 80J and" shall be substituted.
