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Finance Act, 1981

Section 25 - Consequential Amendments

The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act, namely :-

(a) in sub-section (3) of section 80P, for the words, figures and letters "section 80HHA, section 80J", the words, figures and letters "section 80HHA, section 80-I, section 80J" shall be substituted;

(b) in the Explanation below sub-section (2) of section 273, for the word "proviso", at both the places where it occurs, the words "first proviso" shall be substituted.
