

Finance Act, 1984

Section 9 - Amendment of Section 40

In section 40 of the Income-tax Act, in clause (c), with effect from the 1st day of April, 1985, -

- (a) in sub-clause (A), for the words "seventy-two thousand rupees", the words "one hundred and two thousand rupees" shall be substituted;
 - (b) in sub-clause (B), for the words "six thousand rupees", the words "eight thousand five hundred rupees" shall be substituted.
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