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Finance Act, 1984

Section 16 - Amendment of Section 80m

In section 80M of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1985,

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(a) for the words "an amount equal to -", the words "an amount equal to sixty per cent. of such income," shall be substituted;

(b) clauses (a) and (b) shall be omitted.
