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Finance Act, 2006

Section 27 - Amendment of Section 115t

In section 115T of the Income-tax Act, in the Explanation, in clause (b), with effect from the 1st day of June, 2006,--

- (i) the word "open-ended" shall be omitted;
 - (ii) in sub-clause (ii), for the words "fifty per cent.", the words "sixty-five per cent." shall be substituted.
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