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Finance (No. 2) Act 1977

Section 8 - Amendment of Section 24

In section 24 of the Income-tax Act, in sub-section (1), -

(a) in clause (ix), the word "and" occurring at the end shall be omitted;

(b) after clause (ix) as so amended, the following Explanation shall be inserted, namely :-

Explanation : The deduction under this clause shall be made irrespective of whether the period during which the property or, as the case may be, part of the property was vacant precedes or follows the period during which it is let,".
