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**Finance Act, 1993**

**Section 6 - Amendment of Section 11**

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In section 11 of the Income-tax Act, in sub-section (2), the following proviso shall be inserted at the end and shall be deemed always to have been inserted, namely :-

"Provided that in computing the period of ten years referred to in clause (a), the period during which the income could not applied for the purpose for which it is so accumulated or set apart, due to an order or injunction of any court, shall be excluded."

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