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Finance Act, 1993

Section 18 - Amendment of Section 80p

In section 80P of the Income-tax Act, in sub-section (3), -

(a) after the words, figures and letter "or section 80-I", the words, figures and letters "or section 80-IA" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1991;

(b) after the word, figures and letter "section 80-I," the word, figures and letters "section 80-IA," shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1991.
