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**Finance Act 1973**

**Section 4 - Amendment of Section 28**

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In section 28 of the Income-tax Act, in clause (ii), after sub-clause (c), the following sub-clause shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of April, 1972, namely :-

"(d) any person, for or in connection with the vesting in the Government, or in any corporation owned or controlled by the Government, under any law for the time being in force, of the management of any property or business;"

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