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Finance Act 1973

Section 14 - Amendment of Section 112a

In section 112A of the Income-tax Act, in clause (b), for the words, brackets and figures "clause (ii) of section 28", the words, brackets, letters and figures "sub-clause (a) or sub-clause (b) or sub-clause (c) of clause (ii) of section 28" shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of April, 1972.
