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Finance Act 1999

Section 67 - Amendment of Section 180

In section 180 of the Income-tax Act, before the Explanation, the following proviso shall be inserted with effect from the 1st day of April, 2000, namely :-

"Provided that nothing contained in this section shall apply in relation to the previous year relevant to the assessment year commencing on or after the 1st day of April, 2000. ".
