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Finance Act 1999

Section 69 - Amendment of Section 194a

In section 194A of the Income-tax Act, in sub-section (3), with effect from the 1st day of April, 2000,

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(a) in clause (i), in the proviso, in clause (c), the words, brackets and figures "and which is for the time being approved by the Central Government for the purpose of clause (viii) of sub-section (1) of section 36" shall be omitted;

(b) clause (ii) shall be omitted.
