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Finance Act 1999

Section 77 - Amendment of Section 197a

In section 197A of the Income-tax Act, with effect from the 1st day of June, 1999, -

(a) in sub-section (1), the words and figures "section 193 or", at both the places where they occur, shall be omitted;

(b) in sub-section (1A), -

(i) for the word, figures and letter "section 194A", at both the places where they occur, the words, figures and letter "section 193 or section 194A" shall be substituted;

(ii) for the words "either of", the words "any of" shall be substituted.
