

Finance Act 1999

Section 90 - Consequential Amendments

The following amendments (being consequential in nature) shall be made in the Income-tax Act with effect from the 1st day of April, 2000, namely :-

- (a) in section 10A, in sub-section (4), in clause (iii), after the word, figures and letters "section 80-IA", the words, figures and letters "or section 80-IB" shall be inserted;
- (b) in section 10B, in sub-section (4), in clause (iii), after the word, figures and letters "section 80-IA", the words, figures and letters "or section 80-IB" shall be inserted;
- (c) in section 80A, in sub-section (3), after the word, figures and letters "section 80-IA", the words, figures and letters "or section 80-IB" shall be inserted;
- (d) in section 88, in sub-section (2), in clause (xvi), in the Explanation, in clause (ii), for the words, figures, brackets and letters "clause (ca) of sub-section (12) of section 80-IA", the words, brackets, figures and letters "the Explanation to sub-section (4) of section 80-IA" shall be substituted;
- (e) in section 115JA, -
 - (i) in sub-section (2), in the Explanation, -
 - (A) in clause (v), -
 - (I) for the words, brackets, letters and figures "sub-clause (b) or sub-clause (c) of clause (iv) of sub-section (2) of section 80-IA", the words, brackets, figures and letters "sub-section (4) and sub-section (5) of section 80-IB" shall be substituted;
 - (II) for the words, brackets, figures and letters "profits and gains under sub-section (5) of section 80-IA", the words, brackets, figures and letters "profits and gains under sub-section (4) or sub-section (5) of section 80-IB" shall be substituted;
 - (B) in clause (vi), for the words, brackets, figures and letters "under sub-section (12) of section 80-IA and subject to fulfilling the conditions laid down in sub-section (4A) of section 80-IA", the words, brackets, figures and letters "as defined in the Explanation to sub-section (4) of section 80-IA and subject to fulfilling the conditions laid down in that sub-section" shall be substituted.