

**Finance Act, 2002**

**Section 53 - Substitution of New Section for Section 115-o**

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In section 115-O of the Income-tax Act, in sub-section (1), after the words, figures and letters "on or after the 1st day of June, 1997", the words, figures and letters "but on or before the 31st day of March, 2002" shall be inserted with effect from the 1st day of April, 2003.

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