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Finance Act 1978

Section 28 - Amendment of Section 216

In section 216 of the Income-tax Act, in clause (a), for the words, brackets, figures and letter "under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (3A) of section 212", the words, figures and letter "under section 209A or section 212" shall be substituted with effect from the 1st day of June, 1978.
