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Finance Act 1978

Section 32 - Consequential Amendments to Certain Sections

The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act, namely :-

(a) in sub-clause (ii) of clause (37A) of section 2 and in clause (a) of sub-section (1) of section 197, for the figures and letter "194B,", the figures and letters "194B, 194BB," shall be substituted;

(b) in sections 198, 199, 200, 202, 203, 204, and 205, for the word, figures and letter "section 194B,", the words, figures and letters "section 194B, section 194BB," shall be substituted.
