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Finance Act, 2003

Section 20 - Amendment of Section 43

In section 43 of the Income-tax Act, with effect from the 1st day of April, 2004,--

(a) in clause (3), after the words "but does not include tea bushes or livestock", the words "or buildings or furniture and fittings" shall be inserted;

(b) in clause (6), in Explanation 2B, the words "as appearing in the books of account" shall be omitted.