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Finance Act, 2003

Section 23 - Amendment of Section 44ab

In section 44AB of the Income-tax Act, with effect from the 1st day of April, 2004,--

(a) in clause (c), after the word, figures and letters "section 44AF", the words, figures and letters "or section 44BB or section 44BBB" shall be inserted;

(b) in the first proviso, for the words, figures and letters "section 44BB or section 44BBA or section 44BBB", the word, figures and letters "section 44BBA" shall be substituted.
