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**Finance Act, 2003**

**Section 32 - Amendment of Section 57**

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In section 57 of the Income-tax Act, in clause (i), for the words "in the case of dividends", the words, figures and letter "in the case of dividends, other than dividends referred to in section 115-O" shall be substituted with effect from the 1st day of April, 2004.

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