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**Finance Act, 2003**

**Section 57 - Amendment of Section 115s**

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In section 115-S of the Income-tax Act, for the words "Unit Trust of India or a Mutual Fund and the Unit Trust of India", the words, brackets, letter and figures "specified company as referred to in clause (h) of section 2 of the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002(58 of 2002) or a Mutual Fund and the specified company" shall be substituted.

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