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Finance Act, 2003

Section 68 - Amendment of Section 163

In section 163 of the Income-tax Act, in sub-section (1), after the proviso, the following Explanation shall be inserted with effect from the 1st day of April, 2004, namely:--

'Explanation.--For the purposes of this sub-section, the expression "business connection" shall have the meaning assigned to it in Explanation 2 to clause (i) of sub-section (1) of section 9 of this Act.'
