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Finance Act, 2003

Section 73 - Amendment of Section 194

In section 194 of the Income-tax Act,--

(a) in the first proviso, in clause (b), for the words "one thousand rupees", the words "two thousand five hundred rupees" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of August, 2002;

(b) after the second proviso, the following proviso shall be inserted, namely:--

"Provided also that no such deduction shall be made in respect of any dividends referred to in section 115-O."
