

**Finance Act, 2003**

**Section 102 - Amendment of Section 3**

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In the Expenditure-tax Act, 1987(35 of 1987) (hereinafter referred to as the Expenditure-tax Act), in section 3, in clause (1), for the words "incurred in a hotel", the words, figures and letters "incurred before the 1st day of June, 2003 in a hotel" shall be substituted with effect from the 1st day of June, 2003.

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