

Finance Act 1976

Section 26 - Consequential Amendments to Ccertain Sections

26. Consequential amendments to certain sections

The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act, namely :-

- (a) in section 45, the figures and letter ",54C" shall be omitted;
 - (b) in clause (iv) of sub-section (2) of section 141A, for the words, brackets and figures "the deduction referred to in clause (ii) of sub-section (2) of section 33", the words, brackets, figures and letter "the deduction referred to in clause (ii) of sub-section (3) of section 32A or clause (ii) of sub-section (2) of section 33" shall be substituted;
 - (c) in sub-clause (iv) of clause (b) of sub-section (1) of section 143, for the words, brackets and figures "the deduction referred to in clause (ii) of sub-section (2) of section 33", the words, brackets, figures and letter "the deduction referred to in clause (ii) of sub-section (3) of section 32A or clause (ii) of sub-section (2) of section 33" shall be substituted;
 - (d) in clause (i) of sub-section (1) of section 160, the words, brackets and figure "clause (i) of" shall be omitted with effect from the 1st day of June, 1976;
 - (e) in the Ninth Schedule, for the brackets, words and figures "[See section 32(1)(vi)]", the brackets, words, figures and letters "[See section 32(1)(vi) and section 32A(2)(b)(ii)]" shall be substituted.
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