

**Finance Act, 1986**

**Section 3 - Amendment of Section 10**

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In section 10 of the Income-tax Act, with effect from the 1st day of April, 1987, -

(a) in clause (3), for the words "not being winnings from lotteries, to the extent such receipts do not exceed one thousand rupees in the aggregate", the words "to the extent such receipts do not exceed five thousand rupees in the aggregate" shall be substituted;

(b) in clause (13A), the brackets and words "(not exceeding four hundred rupees per month)" shall be omitted.

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