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Finance Act, 1986

Section 39 - Consequential Amendments

The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act with effect from the 1st day of April, 1987, namely :-

(a) in section 80A, in sub-section (3), -

(i) the words, figures and letter "or section 80K" shall be omitted;

(ii) the words, figures and letter "or section 80S" shall be omitted;

(iii) the words, figures and letters "or section 80TT" shall be omitted;

(b) in section 80VVA, in sub-section (2), -

(i) clause (xiiia) shall be renumbered as clause (xiiib), and before clause (xiiib) as so renumbered, the following clause shall be inserted, namely :-

"(xiiia) section 32AB;";

(ii) clause (xxiv) shall be omitted;

(c) in section 197, -

(i) in sub-section (1) in clause (a), the figures and letters ", 194B, 194BB" shall be omitted;

(ii) sub-section (3) shall be omitted;

(d) in the Eleventh Schedule, after the words, figures and letter "See section 32A,", the word, figures and letters "section 32AB," shall be inserted.

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