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Finance (No.2) Act, 2004

Section 87 - In

SECTION 20: Amendment of S.87 of the Income Tax Act, 1961), with effect from the 1st day of April, 2005,-- (a) in sub-section (1), for the words, figures and letters "sections 88, 88A, 88B and 88C", the words, figures and letters "sections 88, 88A, 88B, 88C, 88D and 88E" shall be substituted; (b) in sub-section (2), after the words, figures and letter "or section 88C", the words, figures and letters "or section 88D or section 88E" shall be inserted.