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Finance (No.2) Act, 2004

Section 28 - Amendment of section 115JB: In

S.115JB of the Income Tax Act, 1961), in the Explanation, with effect from the 1st day of April, 2005,-- (a) in clause (f), for the word and figures "section 10", the words, figures, brackets and letter "section 10 [other than the provisions contained in clause (23G) thereof]" shall be substituted; (b) in clause (ii), for the words and figures "provisions of section 10", the words, figures, brackets and letter "provisions of (S.10) [other than the provisions contained in clause (23G) thereof]" shall be substituted.